

2004 State and County Economic & Travel Indicator Profiles

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Research Series

INTRODUCTION

Publication Overview

The original *Economic and Travel Industry Profiles for Utah Counties* was developed and published in 1993 by the Utah Division of Travel Development as a means for describing Utah's tourism economy at the state and county level. The economic impact models were developed as a collaborative effort between the Governor's Office of Planning and Budget and the Department of Community and Economic Development with input from the Department of Workforce Services, the Utah State Tax Commission, the University of Utah's Bureau of Business and Economic Research and the Governor's Economic Coordinating Committee. The report proved to be a valuable source of information for local and regional tourism planning. Since that time, the annual *State and County Economic & Travel Indicator Profiles* has continued to monitor and provide the most accurate and current information on tourism in Utah. Periodic revisions of methodology and design have occurred as necessary to maintain accuracy, consistency and reliability.

Definition of Travel and Tourism

The World Tourism Organization defines the travel and tourism industry as, "...the activities of persons traveling and staying in places outside their usual environment." Consequently, measuring the travel and tourism industry consists of measuring business sectors that provide visitors with the products and services they need while outside their "usual environment."

Such measurement is a complex task, more so since tourism is not an industry in the traditional sense of mining or manufacturing. Main business sectors within the industry usually include transportation, eating and drinking establishments, hotels and other lodging places, auto rentals and amusement and recreation services. While most tourism businesses reside within the services sector of the economy, the impacts of tourism-related businesses often cross boundaries into other sectors, including retail sales, construction, government, public utilities, real estate, agriculture, mining and manufacturing.

Availability of Report

Copies of the annual *State and County Economic & Travel Indicator Profiles* are sent to state and local government leaders, economic development and tourism officials, federal and state land management agencies, tourism industry associations and trade groups, academic institutions, and individual business owners. Every effort is made to ensure distribution of this valuable resource to all interested parties. Limited print copies of the report are available by contacting the Utah Division of Travel Development (call 801-538-1317). The complete report is also available in downloadable form on the Division's Internet website: <http://travel.utah.gov/countyprofiles.html> in the Research and Planning section.

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Executive Summary

- Total spending by travelers decreased 1.3% in 2003, totaling \$4.631 billion. In looking at taxable sales figures from five key industry sectors, transportation, auto rentals, hotels & lodging, and amusement & recreation all suffered declines, while eating & drinking increased compared to 2002. The 1.0% decrease in the overall tourism sector growth rate in 2003 is somewhat expected, given the fact that 2003 is being compared to 2002 (Utah's Olympic year).
- Total state and local tax contributions from traveler spending totaled \$367 million in 2003. Tax revenues from traveler spending provided tax relief of \$444 per Utah housing unit. Local tax revenues accounted for \$97 million while \$270 million accrued to state tax coffers.
- Tourist arrivals to Utah totaled 16.9 million in 2003, 2.2% less than 2002 visitation. A struggling economy and the fact that 2003 was compared to the year of the Salt Lake 2002 Olympic Winter Games may explain the decline in visitation.
- County-based tourism tax collections (transient room tax, restaurant tax, car rental tax) totaled nearly \$50.2 million in 2003, down 4.6% from 2002. Six counties (Salt Lake, Summit, Utah, Davis, Washington, and Weber) accounted for 86% of total tourism tax revenues. However, year-over comparisons reveal growth and declines in areas throughout the state.

	Total Collections	Statewide Growth Rate	Positive Growth	Negative Growth	Strong Performers
Transient Room Tax	\$18.1 Mil.	-9.5 %	11 Counties (38%)	18 Counties (62%)	Emery (474%) Piute (26%) Duchesne (15%)
Restaurant Tax	\$23.5 Mil.	-0.5%	14 Counties (56%)	11 Counties (44%)	Tooele (25%) Morgan (22%) Wayne (13%)
Car Rental Tax	\$8.6 Mil. (county) \$3.1 Mil. (State of Utah)	-4.7% (counties) -7.7% (State of Utah)	2 Counties (25%)	6 Counties (75%)	Washington (25%) Duchesne (tax not collected in prior year)
COMBINED Total	\$50.2 Mil (\$3.1 Mil State of Utah car rental tax not included)	-4.6%	12 Counties (41%)	17 Counties (59%)	Emery (474%) Piute (26%) Tooele (14%) Wayne (14%)

- The number of visitors in 2003 declined compared to the number of visitors in 2002. However, the number of tourism-related jobs increased slightly during 2003. An estimated 1,983 tourism-related jobs were added in Utah in 2003, increasing the statewide employment total to 108,683. Salt Lake County led the way with over 40,000 tourism-related jobs. Utah, Davis, Weber, Summit, and Washington Counties each accounted for over 6,000 tourism-related jobs.
- Tourism-related employment accounts for 9.94% of total non-farm jobs in Utah (one in every 10 jobs). If tourism is treated as a separate industry, it is the sixth-largest employment sector in the state, behind Trade, Transportation, Utilities; Government; Professional & Business Services; Education & Health Services; and Manufacturing.
- Although the top six counties account for over 75% of tourism-related employment, many rural Utah counties are highly dependent on tourism. Travel related jobs account for more than a fifth of total non-farm employment in ten Utah counties: Daggett, Grand, Garfield, Summit, Kane, Rich, San Juan, Wayne, Wasatch, and Beaver.

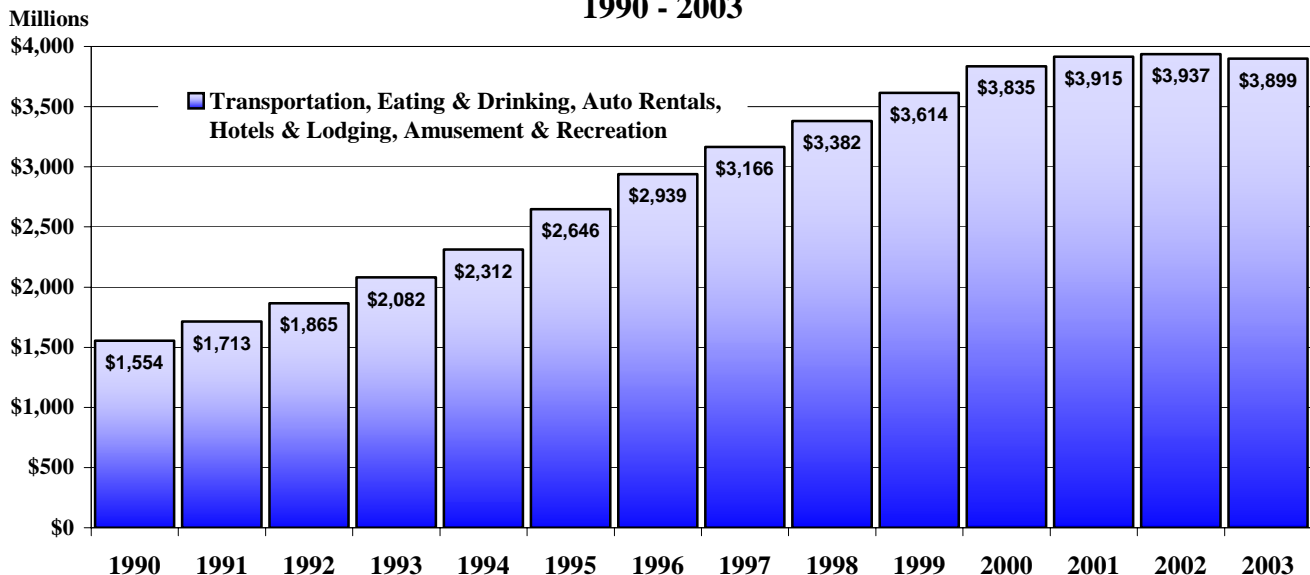
Statewide Performance Indicators

SUMMARY OF UTAH TOURISM ACTIVITY – 2003			
Economic Indicators	2003	2002(r)	% Change
Total Non-Resident Visitors	16.9 Million	17.3 Million	-2.3%
U.S. Visitors	16.3 Million	16.7 Million	-2.4%
International Visitors	590,000	610,000	-3.3%
Total Tourism Spending	\$4.631 Billion	\$4.692 billion	-1.3%
Total Direct Tourism-Related Tax Revenues	\$367 Million	\$372 Million	-1.3%
State Tax Revenues	\$270 Million	\$274 Million	-1.5%
Local Tax Revenues	\$97 Million	\$98 Million	-1.0%
Total Tourism-Related Employment	108,683	106,700	1.9%
Direct Tourism Employment	74,688	73,325	1.9%
Indirect Tourism Employment	33,995	33,375	1.9%
Tax Indicators	2003	2002	% Change
Total Tourism Tax Revenues	\$53.3 Million	\$56.0 Million	7.3%
Transient Room Tax Revenue	\$18.1 Million	\$20.0 Million	14.9%
Restaurant Tax Revenue	\$23.5 Million	\$23.6 Million	7.8%
Car Rental Tax Revenue	\$11.7 Million	\$12.4 Million	-3.9%
Total Gross Taxable Sales (GTS)	\$32.6 Billion	\$32.5 Billion	0.2%
Total Tourism-Related GTS	\$3.9 Billion	\$3.9 Billion	0.0%
Transportation GTS	\$90 Million	\$96 Million	-6.9%
Eating & Drinking GTS	\$2,068 Million	\$2,013 Million	2.7%
Auto Rentals GTS	\$412 Million	\$422 Million	-2.5%
Hotels & Lodging GTS	\$599 Million	\$674 Million	-11.0%
Amusement & Recreation GTS	\$730 Million	\$731 Million	-0.3%
Volume Indicators	2003	2002	% Change
Airline Passengers at Salt Lake Int'l Airport	18.5 Million	18.7 Million	-1.0%
National Park Visitors	5.0 Million	5.2 Million	-2.0%
National Monument & Rec. Area Visitors	4.9 Million	5.0 Million	-2.4%
State Park Visitors	4.6 Million	5.8 Million	-20.6%
Utah Welcome Center Visitors	659,000	677,000	-2.6%
Total Skier Visits	3.1 Million	3.0 Million	5.2%
Statewide Hotel Occupancy Rate	58.8%	62.1%	NA

r = revised

SOURCE: Data collected from reporting agencies by the Utah Division of Travel Development

Gross Taxable Sales for Tourism-Related Industries 1990 - 2003



TOURISM-RELATED ECONOMIC AND TAX IMPACTS ON UTAH COUNTIES
SUMMARY - 2003

County	Tourism-Related Economic Impacts							Tourism-Related Tax Revenues							
	Spending	% Change	Employment	% Change	Tourism Dependence	Tax Revenues	% Change	Transient Room Tax	% Change	Restaurant Tax	% Change	Car Rental Tax	% Change	Total Tax Revenues	% Change
Emery	\$12,000,000	3.4%	386	5.2%	11.0%	\$249,000	3.8%	\$132,162	474.0%	\$0	NA	\$0	NA	\$132,162	474.0%
Piute	\$2,400,000	-4.0%	51	0.0%	17.4%	\$50,000	-3.8%	\$7,667	25.7%	\$0	NA	\$0	NA	\$7,667	25.7%
Tooele	\$57,100,000	-5.9%	1,435	-4.4%	11.6%	\$1,183,000	-6.0%	\$120,013	-6.5%	\$287,317	24.8%	\$0	NA	\$407,330	13.6%
Wayne	\$6,800,000	-6.8%	267	-13.6%	26.3%	\$141,000	-6.6%	\$98,641	13.7%	\$38,117	13.1%	\$0	NA	\$136,758	13.5%
Iron	\$63,000,000	-1.1%	1,848	15.6%	12.9%	\$1,306,000	-1.1%	\$450,920	10.1%	\$336,272	3.8%	\$0	NA	\$787,192	7.3%
Washington	\$523,500,000	16.2%	6,570	2.1%	16.8%	\$10,850,000	16.2%	\$1,371,800	5.8%	\$1,093,356	5.9%	\$137,201	24.6%	\$2,602,357	6.7%
Kane	\$50,400,000	4.1%	1,012	-3.3%	36.9%	\$1,045,000	4.2%	\$269,557	7.2%	\$84,108	4.0%	\$0	NA	\$353,665	6.4%
Garfield	\$32,500,000	-4.7%	904	-3.1%	43.5%	\$674,000	-4.7%	\$460,292	5.2%	\$114,051	7.1%	\$0	NA	\$574,343	5.5%
Box Elder	\$22,800,000	7.5%	860	7.5%	4.8%	\$473,000	7.7%	\$81,918	1.3%	\$300,281	5.8%	\$0	NA	\$382,199	4.8%
Duchesne	\$21,800,000	-0.9%	695	-3.1%	13.7%	\$452,000	-0.9%	\$29,800	14.7%	\$70,961	-1.6%	\$1,649	NA	\$102,410	4.4%
Cache	\$56,500,000	-3.7%	2,526	-1.3%	5.7%	\$1,171,000	-3.8%	\$227,977	-8.1%	\$660,957	3.9%	\$0	NA	\$888,934	0.5%
Uintah	\$72,600,000	40.7%	1,628	-2.0%	15.7%	\$1,505,000	40.8%	\$163,689	0.7%	\$188,380	-0.3%	\$2,949	-27.1%	\$355,018	-0.2%
Utah	\$204,300,000	-9.9%	7,632	-10.4%	5.0%	\$4,234,000	-9.9%	\$927,893	-12.5%	\$2,980,578	3.3%	\$0	NA	\$3,908,471	-0.9%
San Juan	\$35,600,000	3.2%	1,083	1.2%	28.0%	\$738,000	3.2%	\$218,363	-1.5%	\$0	NA	\$0	NA	\$218,363	-1.5%
Millard	\$20,400,000	1.0%	643	1.1%	15.4%	\$423,000	1.0%	\$80,125	-3.1%	\$0	NA	\$0	NA	\$80,125	-3.1%
Sevier	\$33,300,000	50.0%	1,237	1.1%	17.1%	\$690,000	50.0%	\$204,048	0.9%	\$138,979	-7.7%	\$971	-60.6%	\$343,998	-3.2%
Summit	\$461,200,000	-6.8%	7,117	-1.0%	43.2%	\$9,559,000	-6.8%	\$3,281,403	-4.1%	\$1,025,571	-3.7%	\$0	NA	\$4,306,974	-4.0%
Davis	\$264,000,000	0.8%	7,915	4.3%	8.8%	\$5,472,000	0.8%	\$475,000	-28.6%	\$1,937,268	2.3%	\$108,641	-0.9%	\$2,520,909	-5.5%
Beaver	\$14,800,000	-3.9%	499	-5.7%	21.1%	\$307,000	-3.8%	\$97,162	-7.1%	\$55,820	-3.1%	\$0	NA	\$152,982	-5.7%
Carbon	\$29,200,000	-16.6%	1,125	6.3%	13.1%	\$605,000	-16.6%	\$130,873	-18.4%	\$172,683	5.1%	\$0	NA	\$303,556	-6.5%
Salt Lake	\$2,253,000,000	-3.2%	40,044	-5.2%	7.6%	\$46,695,000	-3.2%	\$7,589,382	-15.6%	\$11,644,756	-3.5%	\$8,279,986	-4.9%	\$27,514,124	-7.6%
Morgan	\$10,000,000	-1.0%	221	4.7%	12.0%	\$207,000	-1.0%	\$1,301	-83.4%	\$23,560	21.6%	\$0	-100.0%	\$24,861	-8.8%
Wasatch	\$48,900,000	-2.0%	1,312	-0.4%	26.1%	\$1,013,000	-2.0%	\$204,701	-18.1%	\$208,878	2.3%	\$0	NA	\$413,579	-8.9%
Grand	\$100,100,000	-8.4%	1,999	1.1%	46.9%	\$2,075,000	-8.4%	\$754,440	-9.8%	\$222,436	-1.3%	\$14,184	-52.5%	\$991,060	-9.2%
Sanpete	\$16,800,000	-19.2%	520	-25.8%	7.4%	\$348,000	-19.3%	\$38,667	-14.5%	\$72,570	-11.6%	\$0	NA	\$111,237	-12.6%
Daggett	\$5,100,000	-23.9%	257	-0.4%	57.7%	\$106,000	-23.7%	\$52,633	-12.0%	\$13,560	-15.4%	\$0	NA	\$66,193	-12.7%
Juab	\$17,800,000	8.5%	513	1.8%	19.8%	\$369,000	8.5%	\$53,643	-28.3%	\$68,139	-14.4%	\$0	NA	\$121,782	-21.1%
Rich	\$7,200,000	2.9%	216	6.9%	32.2%	\$149,000	2.8%	\$54,743	-20.9%	\$32,639	-50.7%	\$0	NA	\$87,382	-35.5%
Weber	\$187,400,000	-7.1%	7,000	-6.3%	7.9%	\$3,884,000	-7.1%	\$528,143	-9.9%	\$1,756,383	5.1%	\$70,276	-9.2%	\$2,354,802	0.9%
State of Utah	\$4,630,800,000	1.1%	108,683	1.9%	9.9%	\$95,973,000	-1.3%	\$18,106,956	-9.5%	\$23,527,620	-0.5%	\$8,615,857	-4.7%	\$50,250,433	-4.6%

SOURCE: Information was collected from the Utah State Tax Commission and the Utah Department of Workforce Services, and adapted by the Utah Division of Travel Development based on economic models developed in cooperation with these agencies as well as the Governor's Office of Planning and Budget, the Department of Community and Economic Development, the University of Utah's Bureau of Business and Economic Research and the Governor's Economic Coordinating Committee.

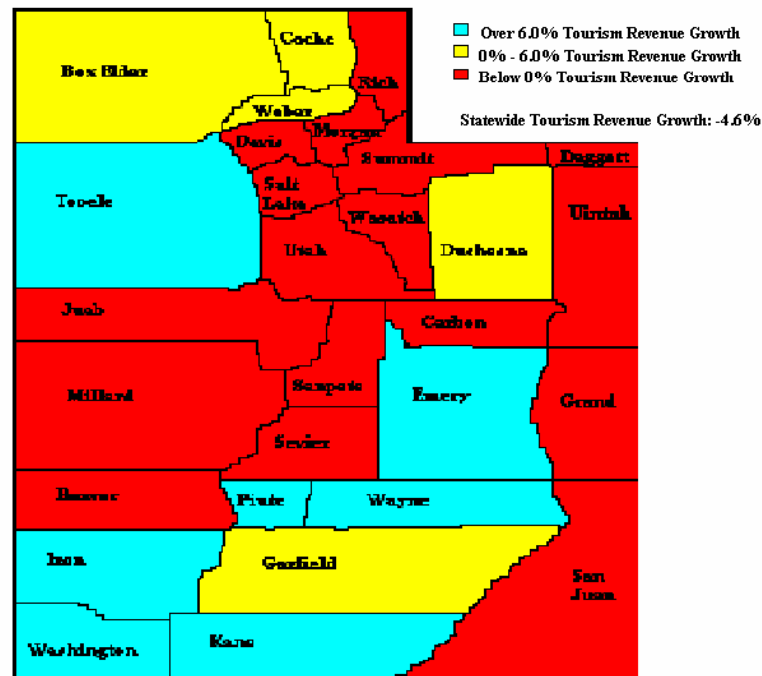
TOURISM RELATED TAX REVENUES FOR UTAH COUNTIES

Summary 2003

Rank	County	2003 Tourism Tax Revenues	Percent of State Total	Rank	County	2003 Tourism Tax Revenues	Percent of State Total
1	Salt Lake	\$27,514,124	54.8%	16	Sevier	\$343,998	0.7%
2	Summit	\$4,306,974	8.6%	17	Carbon	\$303,556	0.6%
3	Utah	\$3,908,471	7.8%	18	San Juan	\$218,363	0.4%
4	Washington	\$2,602,357	5.2%	19	Beaver	\$152,982	0.3%
5	Davis	\$2,520,909	5.0%	20	Wayne	\$136,758	0.3%
6	Weber	\$2,354,802	4.7%	21	Emery	\$132,162	0.3%
7	Grand	\$991,060	2.0%	22	Juab	\$121,782	0.2%
8	Cache	\$888,934	1.8%	23	Sanpete	\$111,237	0.2%
9	Iron	\$787,192	1.6%	24	Duchesne	\$102,410	0.2%
10	Garfield	\$574,343	1.1%	25	Rich	\$87,382	0.2%
11	Wasatch	\$413,579	0.8%	26	Millard	\$80,125	0.2%
12	Tooele	\$407,330	0.8%	27	Daggett	\$66,193	0.1%
13	Box Elder	\$382,199	0.8%	28	Morgan	\$24,861	0.0%
14	Uintah	\$355,018	0.7%	29	Piute	\$7,667	0.0%
15	Kane	\$353,665	0.7%	STATE OF UTAH		\$50,250,433	100.0%

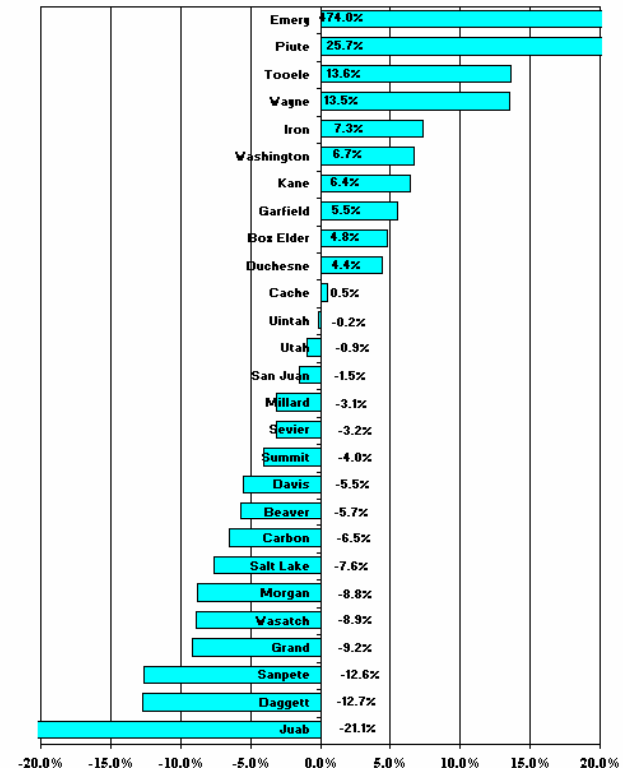
TOTAL TOURISM-RELATED TAX REVENUES

% Change 2002 to 2003



SOURCE: Utah State Tax Commission

Total Tourism Tax Revenue in Utah % Change 2002 to 2003



Tourism related tax revenues include monies collected from the county-option tourism taxes including the transient room tax, prepared foods tax (restaurant tax), and short-term vehicle lease tax (car rental tax). All 29 counties have adopted the 3% transient room tax (the rate in Salt Lake County is 3.5%). 25 counties have adopted the prepared foods tax at the 1% level (Emery, Millard, Piute, and San Juan have not adopted the tax). Three counties have adopted a 3% short-term vehicle lease tax (Duchesne, Grand, and Uintah) and six counties have adopted a 7% short-term vehicle lease tax (Davis, Morgan, Salt Lake, Sevier, Washington, and Weber).

2003 HIGHLIGHTS

Overview

The war in Iraq, terrorism, drought, and uncertain economic conditions presented a challenging set of circumstances for the travel industry in the first part of 2003. As the economy began to improve in 2003, people began to travel again once they felt better about their pocketbooks. Additionally, society seems to have accepted the fact that terrorism may always pose a threat, but life must go on and people will travel. When comparing Utah's 2003 tourism statistics to the 2002 numbers, many numbers went down in light of being compared to an Olympic year, but if 2003 statistics are compared to 2001, some segments show improvement, others show a downward trend. Visitation numbers, traveler spending, and travel-related tax revenue decreased compared to 2002.

Utah Travel – Several Indicators Decreased Compared to 2002

Having faced many challenges, Utah's travel and tourism sector was down in 2003. Non-resident tourism arrivals to Utah declined to 16.9 million. Both domestic and international visitation declined when compared to 2002, the Olympic year. Visitation reports indicated decreases in vehicle traffic along Utah's interstates and fewer visitors at national parks and state-operated welcome centers. Hotel occupancies decreased to 3.3% in 2003. Statewide room rates were slightly lower than in 2002 with the exception of February. When compared to the much higher room rates during the 2002 Olympics, the rates in February of 2003 were 55.4% lower. The downturn in air travel continued during 2003, with 1.0% fewer passengers at the Salt Lake International Airport compared to 2002. Drought-induced difficulties at many state parks prompted a 20.6% decline in state park visitation during the year. The number of skier days improved 5.2%, which is impressive given the fact that the snowfall was less than average. An increased number of out-of-town skiers visited during the 2002-03 season after having seen the Olympics the previous year, and this helped offset the fact that local skiers didn't ski as much while waiting for the perfect snowfall that didn't seem to come.¹

Utah Traveler Spending and Visitation Declined

In 2003, consumer confidence was low in the first quarter as people waited to see the impact of the war in Iraq on the economy. In April, confidence improved and remained stable throughout much of the year. Both air and ground transportation figures improved when compared with 2001, which is a better year to measure 2003 against, since 2002 was irregular because of the Olympics. The increase in destination skiers (compared to the 2001-02 season) helped minimize the decline in traveler spending and tourism related tax revenue. Nevertheless, the drought had a negative effect on state park visitation.

Travel Trends

In 2003, a number of trends emerged



- People are making travel arrangements online
 - 65% of business travelers and 57% of pleasure travelers use the Internet to plan some aspect of travel²
- Geotourism – tourism that enhances or sustains the geographical character of the place being visited – is becoming more popular
 - Over 55 million American travelers seek culture and unique experiences when they travel. They also claim it is important to them that their visit not damage the environment³
- Minority travel is increasing with the growing population of minorities in the U.S.
 - Hispanic households generate the highest travel volume among the minority groups, followed closely by African-American households⁴

Of these trends, Utah is best positioned to benefit from the interest in geotourism, given the state's incredible and unique scenery combined with its pioneer heritage. However, the state must continue to make potential visitors aware of what Utah has to offer in order to fully capitalize from the geotourism trend. Utah's gains among domestic

¹ Visitation reports collected from Salt Lake City Department of Airports, National Park Service, Utah Division of Travel Development, Utah Division of State Parks, Utah Department of Transportation, Ski Utah and the Rocky Mountain Lodging Report.

² 2003 National Travel Monitor, Yesawich, Pepperdine, Brown & Russell / Yankelovich Partners.

³ Domestic Travel Market Report, 2004 Edition, Tourism Industry Association of America.

⁴ Ibid.

leisure travelers, combined with the effects of the Olympics and a strong convention year, helped offset declines in business travel. Total traveler spending decreased slightly in 2003, at \$4.692 billion compared to \$4.631 billion in 2002. Total state and local taxes generated by traveler spending totaled \$367 million in 2003, or \$444 per Utah housing unit. The travel industry saw signs of improvement in the latter half of 2003, and employment increased 1.9%. Travel-related employment totaled 108,683 in 2003, accounting for 9.9% of total Utah non-farm jobs.

2003 Tax Barometer

Gross Taxable Sales

Gross taxable sales from five tourism-dependent industries (transportation, eating and drinking places, auto rentals, hotels and lodging, and amusement and recreation) are measured as an indicator of the relative performance of Utah's tourism industry. During 2003, the collective sales of those five industries declined 1.0% compared to total tourism related gross taxable sales in 2002. The 2003 gross taxable sales for the industry were also less than 2001's totals. In addition, for the third time in nine years, tourism failed to outpace the statewide growth rate (0.15%). Only the Eating & Drinking sector recorded positive growth in 2003 at 2.7%. The Hotel & Lodging sector fell off by 11.0% compared to 2002, but the sector did have more gross taxable retail sales than in 2001. Transportation continued to suffer with a 6.9% decline, Auto Rentals were off by 2.5%, and Amusement & Recreation decreased by 0.3%.

Total County-Based Tourism Taxes

Tourism-related tax revenues include monies collected from the county-option tourism taxes including the transient room tax, prepared foods tax (restaurant tax), and the short-term vehicle lease tax (car rental tax). In 2003, total tourism-related tax revenues in Utah totaled \$50.3 million, 10.2% below 2002 total revenues. The restaurant tax, which is levied by 25 counties, accounted for 47% of total revenues at \$23.5 million. The transient room tax, which is collected by all 29 counties, accounted for \$18.1 million, or 36% of the total. The car rental tax, collected in only eight counties, accounted for 17% of the total with \$8.6 million in revenues.

County-Based Tourism Tax Revenues				
More than \$5 million	\$1 to \$5 million	\$300,000 to \$1 million	\$100,000 to \$300,000	Less than \$100,000
Salt Lake	Davis Summit Utah Washington Weber	Box Elder Cache Carbon Garfield Grand Iron Kane Sevier Tooele Uintah Wasatch	Beaver Duchesne Emery Juab San Juan Sanpete Wayne	Daggett Millard Morgan Piute Rich

There are major differences in the revenues collected by the various counties. Over 70% of the tourism-related tax revenues are based in the four Wasatch Front counties (Salt Lake, Utah, Davis, and Weber). Salt Lake County, with \$27.5 million in revenues, accounted for 55% of the statewide total. Summit County collected \$4.3 million in revenues (9%), followed by Utah County with \$3.9 million (8%), and Davis, Washington, and Weber, with over \$2 million each.

During 2003, twelve counties in Utah increased their total tourism-related tax revenues. Emery (474.0%), Piute (25.7%), Tooele (13.6%), and Wayne (13.5%) led the way. The counties who suffered the largest declines were Rich (-35.5%), Juab (-21.1%), Daggett (-12.7%), and Sanpete (-12.6%).

Transient Room Tax

Statewide, the number of available rooms is estimated to be 56,426.⁵ Demand for rooms has not kept pace with inventory growth, placing downward pressure on both occupancies and room rates. Since 1994, the number of available rooms have increased 112%. Occupancies in the Salt Lake area have declined from 80% in the mid-90s to an estimated 60% in 2003. Total Utah occupancy rates decreased by 3.3% in 2003, from 62.1% to 58.8%.⁶ It should be noted that the Olympics in 2002 helped boost the 2002 occupancy percentage. However, the 58.8% rate in 2003 is also slightly lower than the 59.9% occupancy rate in 2001.

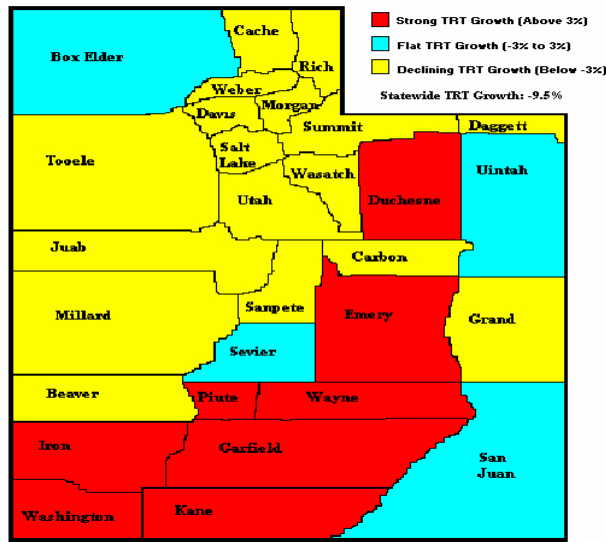
In 2003, the average room rate was \$73.26, significantly lower than the \$85.24 average room rate in 2002 (again, the Olympics boosted that average), and slightly lower than the 2001 average room rate of \$73.43.

The lower occupancy percentage and lower average room rates also lead to lower transient room tax collections. In 2003, \$18.1 million in transient room tax revenue were collected, down 9.5% from 2002. However, in 2001, only \$17.4 million were collected for transient room tax, 4% lower than the 2003 amount.

⁵ Utah Hotel & Lodging Association

⁶ *Rocky Mountain Lodging Report*, Ehrhardt Keefe Steiner & Hottman, PC, December 2002

TRANSIENT ROOM TAX GROWTH % Change 2002 to 2003



SOURCE: Utah State Tax Commission

Among counties, Salt Lake led the way with nearly \$7.6 million in TRT collections, recording a 15.6% decrease from the previous year. Nearly 77% of statewide TRT collections originate from five counties: Salt Lake, Summit, Washington, Utah and Grand Counties. Eleven counties reported increased TRT revenues between 2002 and 2003, led by Emery (474%), Piute (26%), Duchesne (15%), and Wayne (14%). Eighteen counties recorded declines, with the largest drops in Morgan (-83%), Davis (-29%), Juab (-28%), and Rich (-21%).

Restaurant Tax. Twenty-five counties in Utah impose a 1% restaurant tax with revenues dedicated to tourism promotion and infrastructure development. Beaver County began collecting the tax in 2001. Only Emery, Millard, Piute and San Juan Counties do not collect the tax. Restaurant tax collections decreased a mere 0.5% in 2003, a very small decline following an Olympic year. Nearly half of the \$23.5 million in restaurant tax revenues were collected in Salt Lake County. Davis, Summit, Utah, Washington, and Weber also saw collections of greater than \$1 million. Overall, 14 of the

25 counties that impose the tax posted gains in 2003 compared to 2002. Three counties posted double-digit gains, Tooele (25%), Morgan (22%), and Wayne (13%). Eleven counties recorded declines, led by Rich (-51%), Daggett (-15%), Juab (-14%) and Sanpete (-12%).

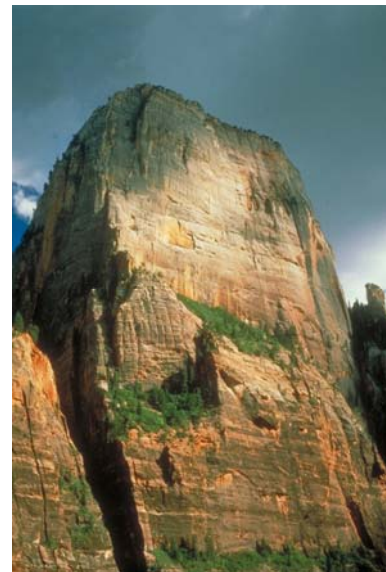
Car Rental Tax. Eight counties impose a county-based car rental tax in addition to the statewide car rental tax. The statewide tax is levied at 2.5% and the county-based tax fluctuates between 3% and 7% depending on the county. During 2003, revenues from the car rental tax increased in only one of the counties that impose the tax. Revenues increased significantly in Washington County (24.6%). Total revenues for all counties combined declined 4.7% to \$8.6 million. Salt Lake County accounted for over 96% of total car rental tax collections made by the counties during 2003. The state-imposed car rental tax (separate from the county portion of the tax) accounts for \$3.1 million and fell 7.7% compared to 2002. Year-over-year comparisons are difficult for this tax because of frequent changes to the reports due to prior period adjustments.

Visitation Statistics

National Parks. Visits to Utah's national parks continue to top the state's tourist attractions. For the last decade, Utah's national parks have attracted around five million visitors. The popularity of Utah's national parks increased rapidly during the mid-80s and early 90s, growing by nearly 10% per year to 5.3 million visitors by 1992. Since 1992, the number of visitors to Utah's national parks has hovered close to five million, although visitation peaked in 1996 at 5.7 million. Since 1996, national park visitation has declined in five of the past seven years.

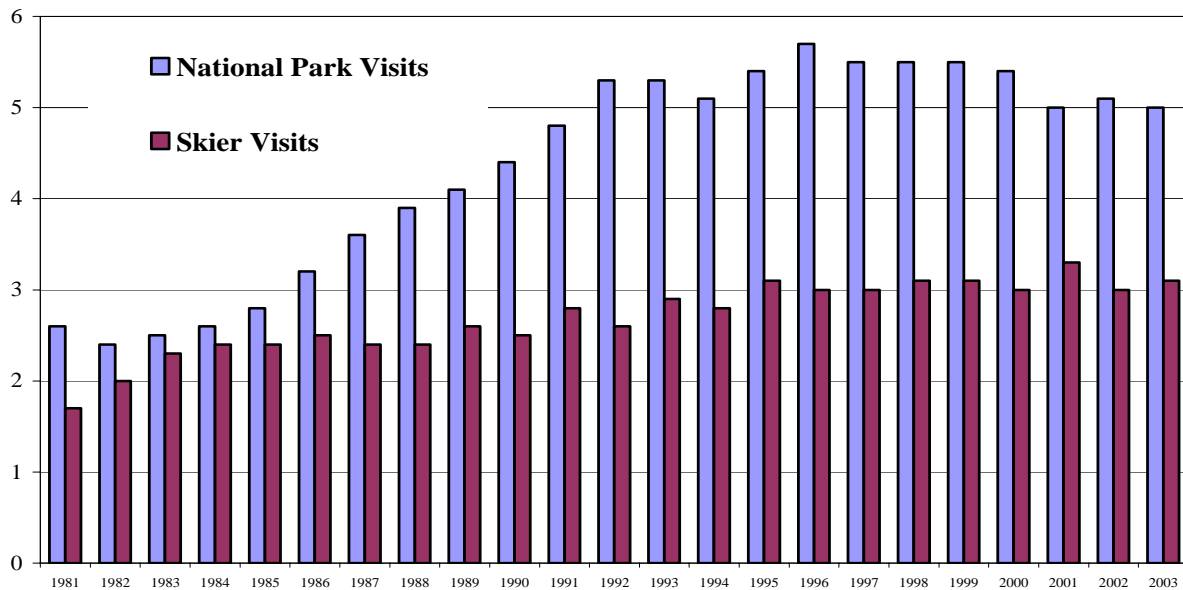
In 2003, 5.0 million visitors arrived at national parks in Utah, a 2.0% decrease from 2002. The state's biggest percent increase was Canyonlands, where visitation increased 3.0%, followed by Capitol Reef (2.3%) and Bryce Canyon (2.0%). Zion, Utah's most popular national park, had nearly 2.5 million visitors in 2003, a decline of 5.2% compared to 2002. Arches also suffered a decrease of 1.5% less visitors.

Visitation levels to Utah's national parks reflected an overall visitation pattern to national parks throughout the west with some enjoying increases and others suffering declines. Among the most popular parks in the region, visitation declined at Death Valley (-1%), Grand Teton (-10%), Olympic (-13%), and Glacier (-13%). Visitation increased or stayed the same as the previous year at Yellowstone (2%), Grand Canyon (3%), Rocky Mountain (3%), Mount Rainier (4%), and Yosemite (1%).



National Park & Skier Visits

Millions



Skiing. Utah's ski industry expected an outstanding 2002/03 season, assuming that publicity from the Olympics a year earlier would lead to a higher number of skier visits. That season, a poor snow year led to less local skiers spending time on the slopes, but destination skiers from out-of-state still came after having seen the Olympics a year earlier. Despite a weak economy and less than average snowfall, the number of skier visits increased 5.3% to 3.1 million. It's interesting to note that the three Park City resorts recorded the largest gains and benefited from Olympic-related publicity.

National Monuments & Recreation Areas. Utah's national monuments and recreation areas remain popular destinations for travelers. However, visitation decreased in 2003 to approximately 4.9 million, down 2.4% from the year before. All but three of Utah's national monuments and recreation areas reported declines during 2003, ranging from a 41% drop at Rainbow Bridge to a 3% decline at Cedar Breaks. Flaming Gorge recorded an increase of 24%, Natural Bridges increased 8%, and visitation to Grand Staircase-Escalante National Monument increased 4%, but those gains weren't enough to offset the declines elsewhere.

Utah State Parks. Overall, 4.6 million visitors traveled to Utah's 41 state parks, a 21% decline from the 2002 total. Visitation reports were widely varied according to specific park destinations. Among the ten most popular state parks (which account for over 60% of total state park visitation), visitation increased strongly at Rockport (78%). Visitation numbers for previous years weren't available for Sand Hollow, but in 2003, over 135,000 people visited that park. Visitation declined dramatically at some water-related parks like Bear Lake (-90%), Utah Lake (-47%), Deer Creek (-35%), Yuba Lake (-41%), and Jordanelle (-33%). The drought caused difficulties at a number of state parks and contributed to the decline in visitation at many locations. Overall, visitation increased in 12 parks and declined in 29 parks.

Salt Lake International Airport. Total passenger traffic at the airport barely declined by 1% in 2003, totaling 18.5 million passengers. However, the number of destination visitors (representing approximately 55% of 2003's total passengers – as measured by local enplanes and deplanes) equaled 2002 with 10.1 million passengers. The terrorist attacks of September 11th affected air transportation more than any other industry. Increased security measures have made air travel more difficult. Combine the fear of terrorism with the perception that air travel is more difficult, add a struggling economy, and one can see why some airlines are facing financial crises. Nevertheless, overall passenger counts at Salt Lake International Airport were nearly on par with 2001 levels.

Utah Stateline Interstate Vehicle Traffic. Traffic counts along Utah's Interstate borders decreased by 3% compared to 2002, totaling 22.0 million. Traffic decreased most along I-70 at the Utah-Colorado border, which posted a 6% decline in traffic compared to 2002. Traffic also decreased at the Utah-Wyoming I-80 border and at the Utah-Nevada I-80 border. The Utah-Arizona I-15 border reported a 1% increase in traffic. Traffic along the Utah-

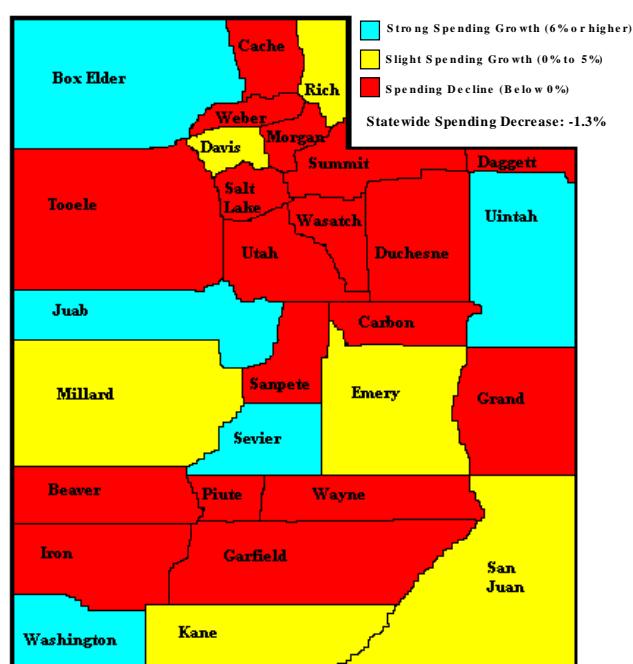
Idaho I-84 border increased nearly 2%. Traffic remained virtually the same at the Utah-Idaho I-15 border. Overall, traffic at state borders including interstate highways and state routes decreased nearly 3% compared to 2002.

Utah Welcome Centers. Utah's six welcome centers, located along major transportation corridors throughout the state, reported decreasing visitation for the sixth time in eight years. Total Welcome Center visitation totaled 659,315 in 2003, a 3% decrease from 2002. Visitation figures declined most for Council Hall in Salt Lake City at 12.2%. Visitation at the Brigham City welcome center decreased 7.6% and there was a 7.3% decline at the Jensen welcome center. Small declines of 2.6% and 2.5% occurred at the Thompson Springs and Echo welcome centers respectively. The only welcome center that saw an increase was the St. George welcome center at 6.3%.

Economic Impact

Traveler Spending. In 2003, travelers to Utah spent \$4.631 billion, down 1.3% from 2002's \$4.692 billion. Traveler spending accounted for over 6% of Utah's gross state product.

TRAVELER SPENDING IN UTAH
% Change 2002 to 2003



SOURCE: Utah Dept. of Workforce Services, adapted by Utah Division of Travel Development

jobs). If tourism is treated as a separate industry, it is the sixth-largest employment sector in the state, behind Trade, Transportation, Utilities; Government; Professional & Business Services; Education & Health Services; and Manufacturing.

Although three-fourths of travel and tourism-related jobs are located along the four-county Wasatch Front area, many counties in rural areas of the state are more dependent on tourism. Fewer employment opportunities within rural counties mean that tourism jobs are crucial to providing needed employment, tax receipts, personal income, and business profits. Counties in the northeast and southeast areas of the state are particularly dependent on tourism. Tourism accounts for more than a fifth (20%) of total non-farm employment in 10 counties, led by Daggett (57.8%), Grand (46.9%), Garfield (43.5%), Summit (43.2%), and Kane (36.9%).

Continuing the pattern of the last seven years, traveler spending was highest primarily in northern Utah, although Washington, Grand, and Iron counties also experienced a significant amount of traveler spending. Traveler spending increased in 11 of Utah's 29 counties. Eighteen counties suffered declines.

Employment. During 2003, travel and tourism-related employment totaled 108,683 jobs scattered throughout the state. This represented a 1.9% increase compared to 2002's employment levels. Additionally, tourism-related job growth continues to outperform statewide job growth (1.9% compared to -3.1%).

Fourteen of Utah's 29 counties experienced tourism-related job growth from 2002 to 2003. Iron (15.6%), Box Elder (7.5%), Rich (7.4%), and Carbon (6.3%) all posted strong gains in tourism-related employment. The 2003 tourism job growth rate was above the state's five-year average annual tourism job growth rate of 1.0%.

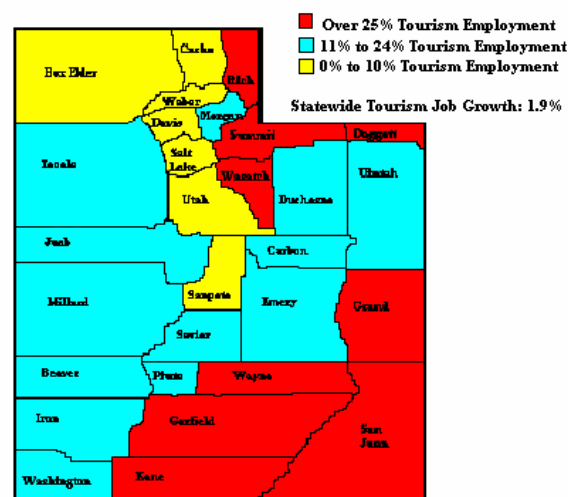
Tourism-related jobs account for nearly 10% of total non-farm jobs in Utah (one in every 10

EMPLOYMENT BY SECTON IN UTAH

EMPLOYMENT SECTOR	2003	% OF TOTAL
TOTAL NONFARM JOBS	1,074,128	100.0%
Trade, Transportation, Utilities	213,964	19.9%
Government	196,537	18.3
Profess. & Business Services	131,910	12.3%
Education & Health Services	118,376	11.0%
Manufacturing	112,289	10.5%
Travel & Tourism*	108,683	10.1%
Leisure & Hospitality	99,632	9.3%
Construction	67,598	6.3%
Financial Activity	64,672	6.0%
Other Services	32,357	3.0%
Information	30,014	2.8%
Mining	6,669	0.6%

*Travel & Tourism represents employment from several sectors and is not included in the overall total.
 SOURCE: Utah Dept. of Workforce Services, Adapted by the Utah Department of Community and Economic Development

TOURISM JOBS AS PERCENTAGE OF TOTAL NON-FARM JOBS, 2003



Land Ownership. As with many western states, land in Utah is primarily public land owned by either the state or federal government. Much of this land has been designated for various degrees of use and development. The federal government owns approximately 64% of all land in Utah, roughly 34.6 million acres. Most federal land is administered by one of several land management agencies, including the Bureau of Land Management, the U.S. Forest Service and the National Park Service. The state of Utah owns 4.1 million acres (10% of land in Utah), most of it is designated as State Trust Lands. American Indian lands comprise over 2.4 million acres (4.5% of the total land area). Finally, private lands account for 21% of the total or nearly 11.5 million acres.

Seasonality. Sightseeing, nature-based activities, and outdoor sports are the top visitor attractions for Utah, according to a visitor profile study conducted for 2001.⁷ Every three years, the Division of Travel Development commissions a visitor profile study, and there is no reason to assume that the top activities for Utah travelers have changed in 2003. Given the popularity of these types of activities, most visitors travel to Utah during the summer months and September. However, at many of the state's top destinations, the peak visitor season is extending beyond the summer into the shoulder seasons in the spring and fall. The winter visitor is very focused on skiing and holiday-based travel. Winter and summer visitation patterns during 2003 closely mirrored the trend for the past several years.

Land Ownership - 2004	No. of Acres	% Total
Total Acres in State	52,634,758	100.00%
Federal Government	34,573,440	65.7%
BLM	22,617,292	43.0%
US Forest Service	7,256,699	13.8%
National Recreation Areas	1,126,815	2.1%
National Parks, Monuments	903,436	1.7%
National Wildlife Refuge	62,034	0.1%
USFS & BLM Wilderness Area	762,973	1.4%
Other*	1,844,191.00	3.5%
State Government	4,095,119	7.8%
Utah State Parks & Recreation	77,578	0.1%
Utah State wildlife Reserves	392,401	0.7%
State Sovereign Lands	181,180	0.3%
State Trust Lands	3,443,960	6.5%
American Indian	2,439,176	4.6%
Private**	11,527,023	21.9%

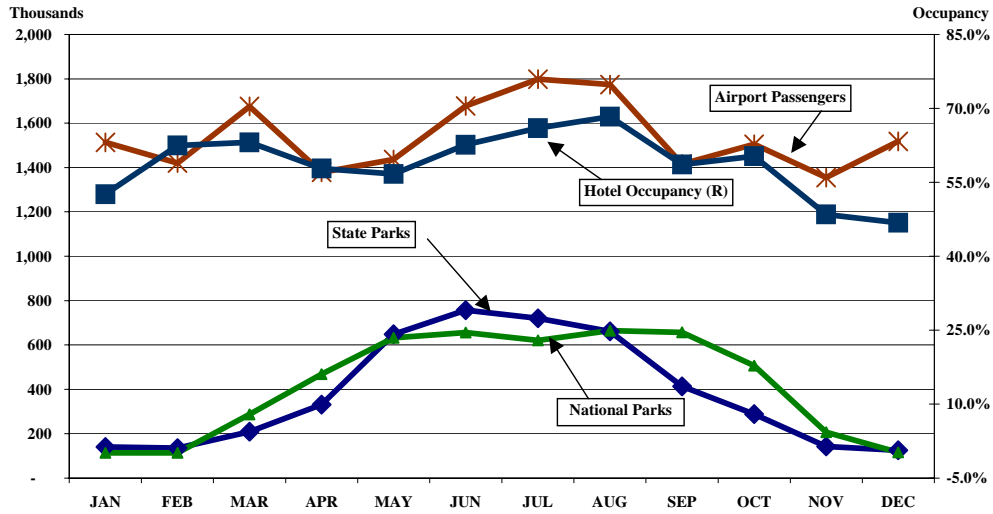
*Includes Military and Bankhead Jones land

**May include some local government land

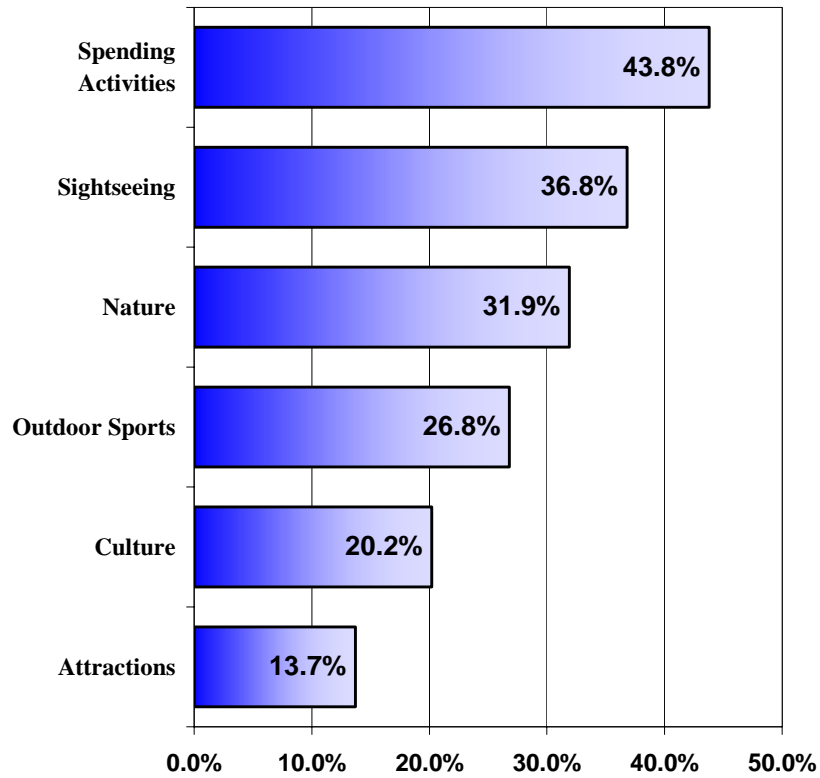
Source: GIS Database 2004

⁷ 2001 Domestic Visitor Profile, D.K. Shifflet & Associates, Ltd., September 2002

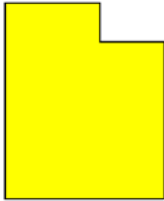
Key Monthly Visitation Indicators - 2003



Top Activities for Utah Travelers, 2001



SOURCE: D.K. Shifflet & Associates, Ltd.



State of Utah

Tourism Profile

Statewide Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	AAPC 1998-2003
DEMOGRAPHIC									
Population	2,141,600	2,193,000	2,193,000	2,295,970		2,338,761	2,385,358	2.0%	2.2%
Total Non-Ag Employment	1,023,500	1,050,000	1,075,000	1,081,685		1,074,000	1,073,263	-0.1%	1.0%
Non-Ag Avg Monthly Wage	\$2,207	\$2,291	\$2,401	\$2,470		\$2,509	\$2,551	1.7%	2.9%
Per Capita Income	\$21,594	\$22,203	\$23,878	\$24,388		\$24,639	\$24,898	1.1%	2.9%
Unemployment Rate	3.8%	3.9%	3.3%	4.4%		6.1%	5.6%	0.5%	8.1%
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$4,100	\$4,200	\$4,250	\$4,150	\$4,259	\$4,692	\$4,631	-1.3%	2.5%
Travel & Tourism Related Employment	117,000	121,500	125,500	128,500	101,409	106,700	108,683	1.9%	-1.5%
Direct Tourism-Related Employment	65,500	68,100	70,400	72,089	69,566	73,325	74,688	1.9%	2.7%
Indirect Tourism-Related Employment	51,500	53,400	55,100	56,411	31,843	33,375	33,995	1.9%	-8.0%
TOURISM TAX REVENUES (millions)									
State & Local Tax Revenues from Traveler Spending	\$328	\$336	\$340	\$321	\$338	\$372	\$444	19.4%	6.2%
State Tax Revenues	\$243	\$249	\$252	\$237	\$249	\$274	\$270	-1.5%	2.2%
Local Tax Revenues	\$85	\$87	\$88	\$84	\$89	\$98	\$97	-1.0%	2.6%
Gross Taxable Room Rents	\$540.4	\$545.3	\$567.7	\$578.4		\$666.7	\$603.6	-9.5%	2.2%
Transient Room Tax	\$17.4	\$17.5	\$18.2	\$17.4		\$20.0	\$18.1	-9.5%	0.8%
Restaurant Tax	\$18.7	\$20.0	\$21.0	\$21.9		\$23.6	\$23.5	-0.4%	4.6%
Car Rental Tax	\$7.2	\$12.7	\$12.9	\$12.9		\$12.4	\$11.7	-5.6%	10.2%
Gross Taxable Retail Sales	\$28,646.8	\$29,998.5	\$31,645.0	\$32,426.0		\$32,512.0	\$32,560.0	0.1%	2.6%
STATEWIDE VISITATION COUNTS									
Visits by Non-Resident Travelers	17,800,000	18,200,000	17,700,000	17,300,000		17,300,000	16,900,000	-2.3%	-1.0%
Visits by International Travelers	638,000	687,000	700,000	600,000		610,000	590,000	-3.3%	-1.6%
Traffic Count at Interstate Borders	19,590,000	20,675,000	20,817,000	21,824,000		22,834,035	22,006,945	-3.6%	2.4%
I-15 UT/AZ Traffic Count	6,139,000	6,359,000	6,397,000	6,674,000		7,206,925	7,278,100	1.0%	3.5%
I-15 UT/ID Traffic Count	2,900,000	3,001,000	3,001,000	3,091,000		3,176,230	3,175,500	0.0%	1.8%
I-70 UT/CO Traffic Count	2,127,000	2,351,000	2,315,000	2,494,000		2,617,780	2,459,005	-6.1%	2.9%
I-80 UT/WY Traffic Count	4,375,000	4,731,000	4,862,000	5,083,000		5,238,845	4,533,665	-13.5%	0.7%
I-80 UT/NV Traffic Count	1,935,000	2,006,000	2,011,000	2,220,000		2,261,540	2,188,175	-3.2%	2.5%
I-84 UT/ID Traffic Count	2,115,000	2,227,000	2,231,000	2,263,000		2,332,715	2,372,500	1.7%	2.3%
Total Nat'l. Park Recreation Visits	5,466,100	5,527,500	5,322,300	4,946,500		5,148,000	5,042,800	-2.0%	-1.6%
Arches National Park	837,200	870,000	786,400	754,000		769,700	757,781	-1.5%	-2.0%
Bryce Canyon National Park	1,166,300	1,081,500	1,099,300	1,068,600		886,400	903,760	2.0%	-5.0%
Canyonlands National Park	436,500	446,200	401,600	368,600		375,600	386,985	3.0%	-2.4%
Capitol Reef National Park	656,000	680,200	612,700	527,800		523,500	535,439	2.3%	-4.0%
Zion National Park	2,370,000	2,440,000	2,432,300	2,227,500		2,592,800	2,458,791	-5.2%	0.7%
Total Nat'l. Mon. & Rec. Area Visits	5,821,100	6,414,300	5,645,900	5,475,500		5,045,600	4,925,793	-2.4%	-3.3%
Total State Park Visits	6,879,300	6,768,000	6,555,300	6,075,500		5,755,800	4,570,400	-20.6%	-7.9%
Salt Lake Int'l. Airport Passengers	20,297,400	19,944,600	19,900,800	18,819,100		18,652,800	18,466,800	-1.0%	-1.9%
Utah Skier Visits	3,101,700	3,095,300	2,959,800	3,278,300		2,984,600	3,141,200	5.2%	0.3%
Utah Welcome Center Visits	764,600	733,200	731,800	660,400		676,800	659,300	-2.6%	-2.9%
Hotel/Motel Occupancy Rates	63.8%	61.6%	60.9%	59.9%		62.1%	58.8%	-3.3%	-1.6%

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology. See the methodology section in the appendix for details.

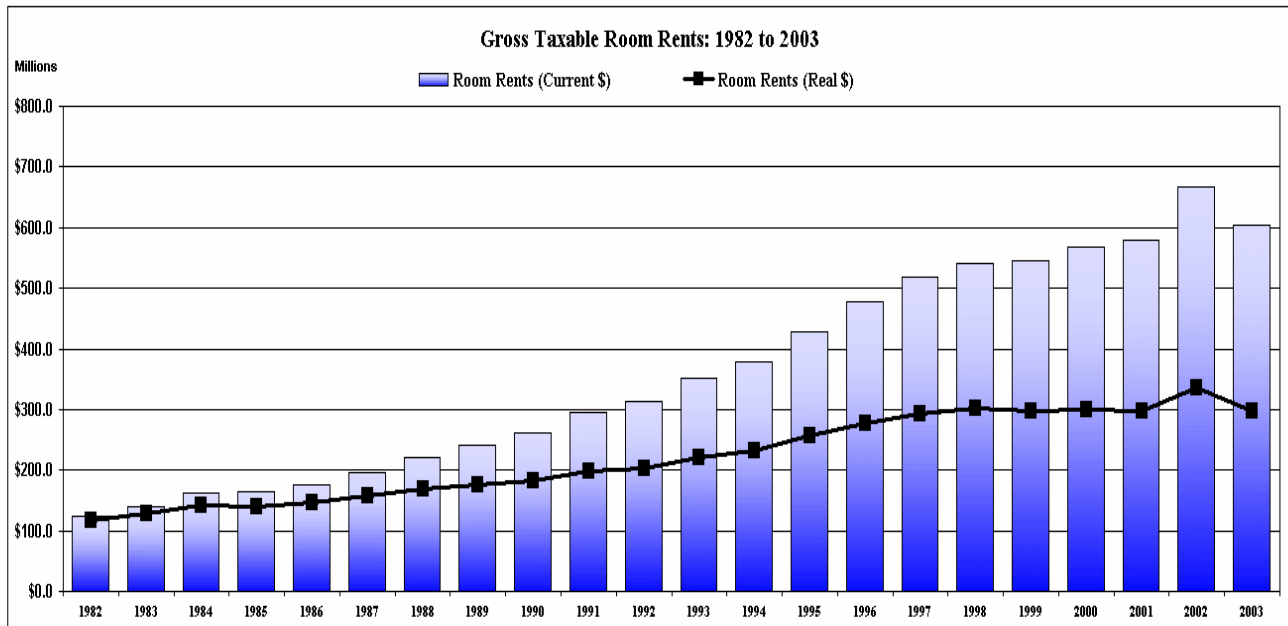
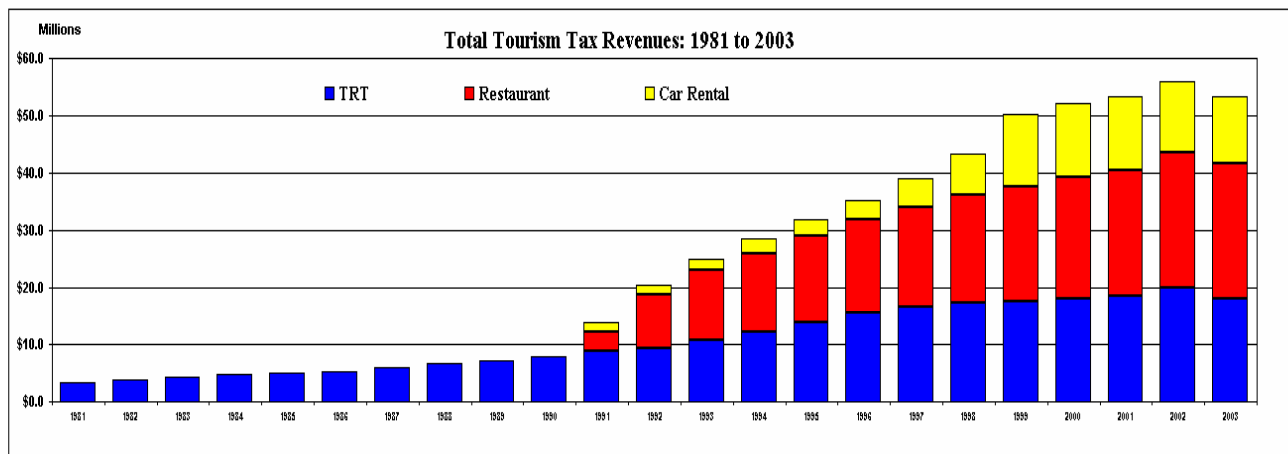
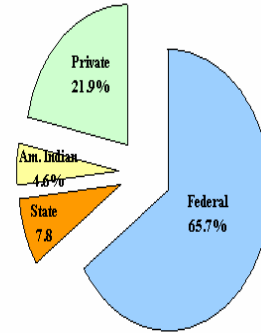
State of Utah Tourism Profile

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Land Ownership - 2004

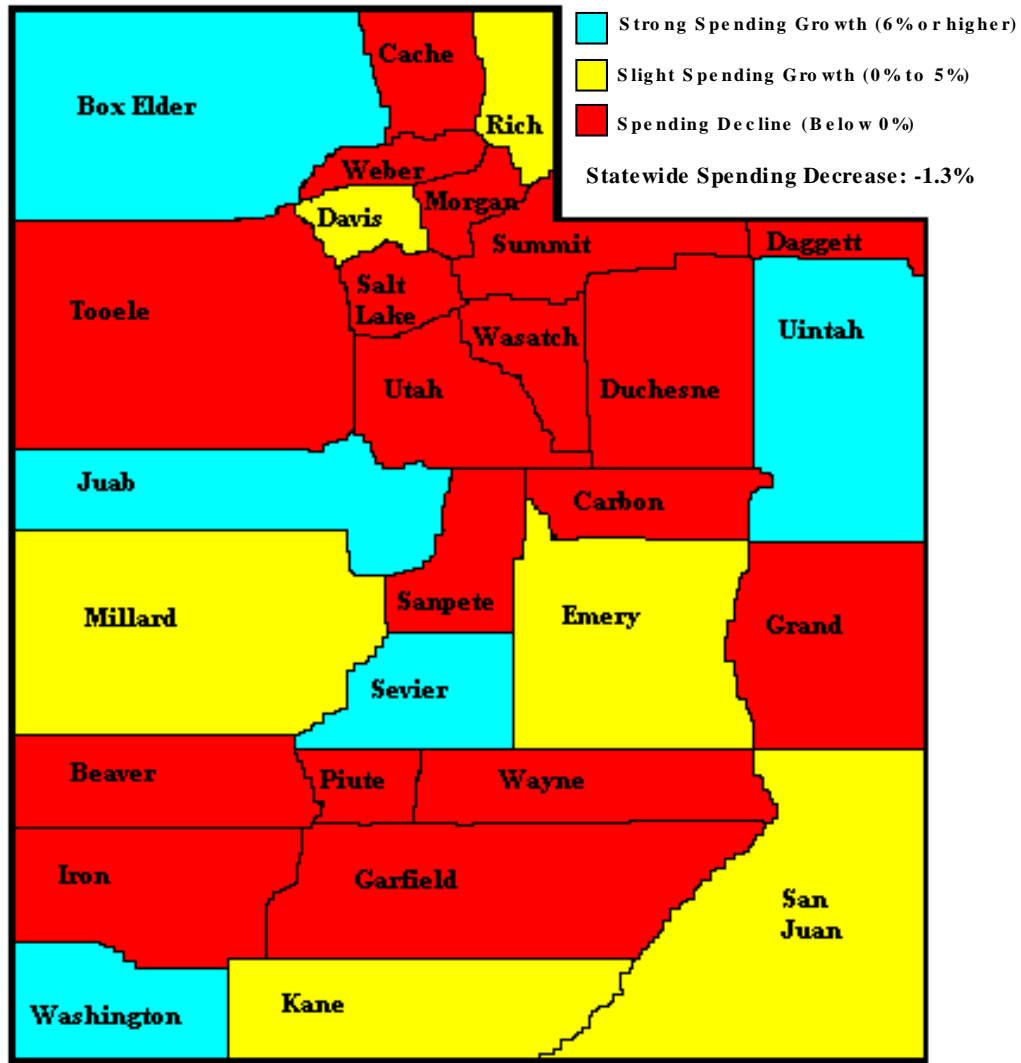




Economic Impacts of Travel & Tourism

TRAVELER SPENDING IN UTAH

% Change 2002 to 2003



SOURCE: Utah Dept. of Workforce Services, adapted by Utah Division of Travel Development

Employment Impacts
Spending Impacts
Local Tax Impacts

Economic Impact of Travel & Tourism - Employment

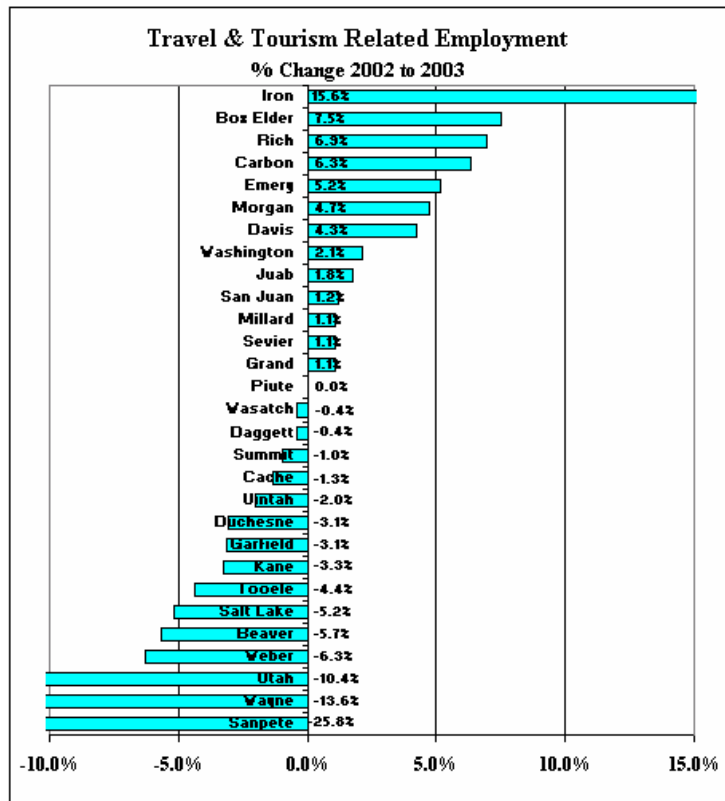
Rank	County	2003 Tourism Employment	Percent of State Total	Rank	County	2003 Tourism Employment	Percent of State Total
1	Salt Lake	40,044	41.1%	16	Kane	1,012	1.0%
2	Davis	7,915	8.1%	17	Garfield	904	0.9%
3	Utah	7,632	7.8%	18	Box Elder	860	0.9%
4	Summit	7,117	7.3%	19	Duchesne	695	0.7%
5	Weber	7,000	7.2%	20	Millard	643	0.7%
6	Washington	6,570	6.7%	21	Sanpete	520	0.5%
7	Cache	2,526	2.6%	22	Juab	513	0.5%
8	Grand	1,999	2.0%	23	Beaver	499	0.5%
9	Iron	1,848	1.9%	24	Emery	386	0.4%
10	Uintah	1,628	1.7%	25	Wayne	267	0.3%
11	Tooele	1,435	1.5%	26	Daggett	257	0.3%
12	Wasatch	1,312	1.3%	27	Morgan	221	0.2%
13	Sevier	1,237	1.3%	28	Rich	216	0.2%
14	Carbon	1,125	1.2%	29	Piute	51	0.1%
15	San Juan	1,083	1.1%				

Travel & Recreation-Related Employment 1998 to 2003

County	1998	1999	2000	2001(old)	2001(new)	2002(r)	2003	% Change 2002-2003
Beaver	450	451	464	459	495	529	499	-5.7%
Box Elder	688	727	718	705	794	800	860	7.5%
Cache	1,379	1,419	1,454	1,449	2,161	2,560	2,526	-1.3%
Carbon	751	727	635	649	988	1,058	1,125	6.3%
Daggett	194	206	222	208	299	258	257	-0.4%
Davis	4,922	5,111	5,340	5,521	8,219	7,592	7,915	4.3%
Duchesne	479	483	497	503	650	717	695	-3.1%
Emery	280	258	253	270	443	367	386	5.2%
Garfield	974	1,114	1,038	1,011	1,043	933	904	-3.1%
Grand	1,827	1,898	1,878	1,920	2,040	1,978	1,999	1.1%
Iron	1,603	1,504	1,484	1,501	1,148	1,599	1,848	15.6%
Juab	345	358	338	363	520	504	513	1.8%
Kane	1,031	929	909	894	1,162	1,046	1,012	-3.3%
Millard	449	464	450	457	619	636	643	1.1%
Morgan	121	128	129	140	194	211	221	4.7%
Piute	23	32	35	40	59	51	51	0.0%
Rich	172	183	191	199	173	202	216	6.9%
Salt Lake	36,662	38,197	39,013	40,049	42,796	42,236	40,044	-5.2%
San Juan	829	857	816	744	803	1,070	1,083	1.2%
Sanpete	448	441	458	424	786	701	520	-25.8%
Sevier	680	673	671	675	1,178	1,224	1,237	1.1%
Summit	5,695	5,924	6,290	6,622	7,108	7,188	7,117	-1.0%
Tooele	616	676	726	748	1,018	1,501	1,435	-4.4%
Uintah	811	843	866	867	1,459	1,661	1,628	-2.0%
Utah	5,400	5,578	5,883	6,133	8,722	8,521	7,632	-10.4%
Wasatch	823	898	932	936	1,353	1,317	1,312	-0.4%
Washington	4,131	4,319	4,415	4,571	6,844	6,433	6,570	2.1%
Wayne	249	242	260	255	294	309	267	-13.6%
Weber	3,841	4,075	4,092	4,233	8,005	7,472	7,000	-6.3%
State of Utah	117,000	121,500	125,500	128,500	101,409	106,700	108,683	1.9%

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology. See the methodology section in the appendix for details.

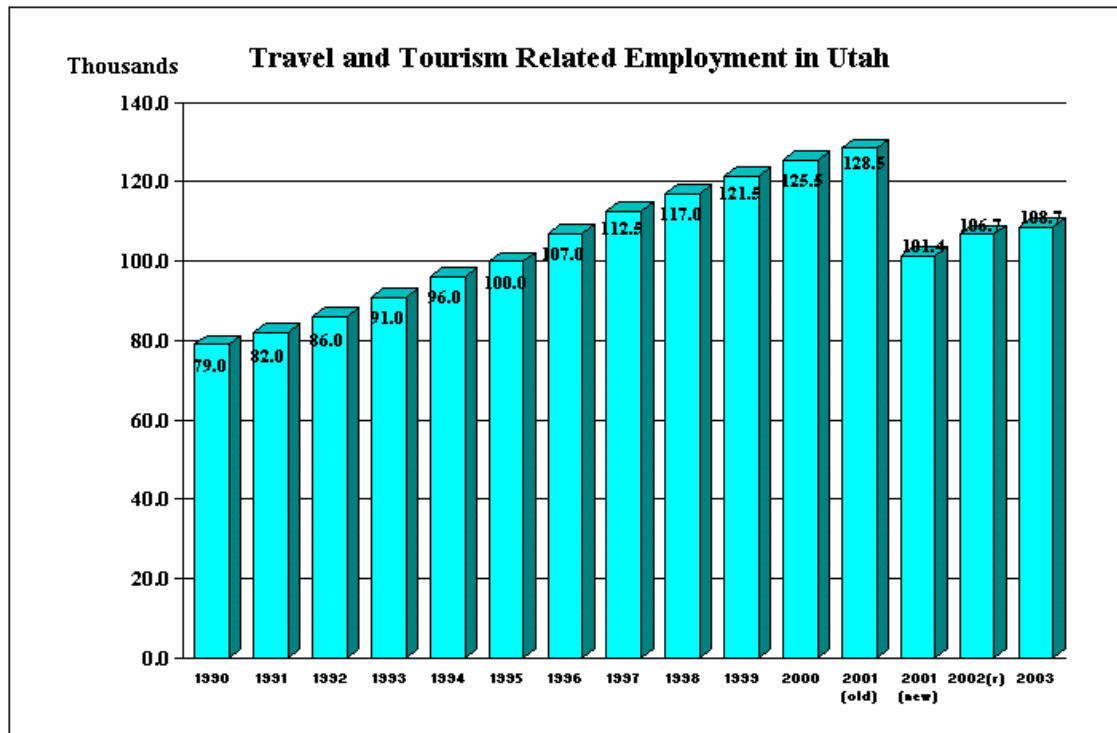
Economic Impact of Travel & Tourism - Employment



The Department of Community and Economic Development has converted the old travel and tourism SIC codes to the new NAICS coding and updated the location quotients (the ratio of employment in each industry compared to the national average) used to determine travel and tourism related employment. Because it now seems that travel and tourism related employment and spending may fluctuate more than previously thought, and because state and national data is available on an increasingly timely basis, the hope is to update the state and county location quotients at least every other year.

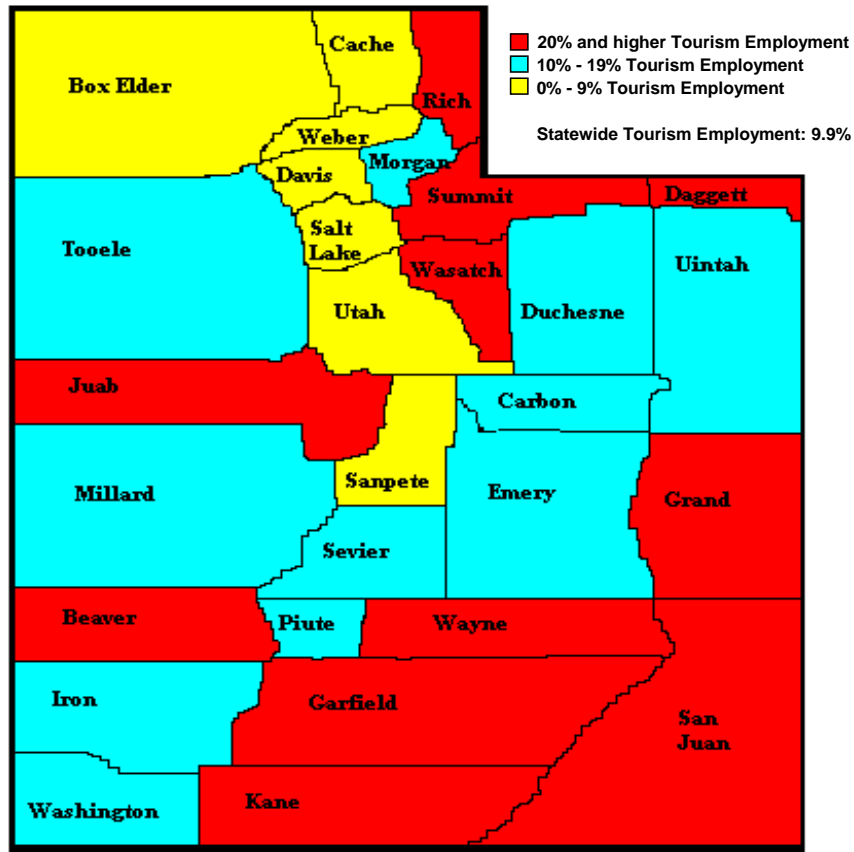
In addition to the direct travel related employment figures, statewide indirect tourism employment is calculated based on the RIMS II employment multipliers for the travel and tourism related industries included in the above model. Whereas direct tourism employment represents jobs immediately created by tourism spending, indirect and induced employment represent additional employment that occurs as the initial spending spreads through the economy. Indirect and induced jobs are created as travel industry businesses purchase goods and services from local suppliers or as travel and tourism employees spend their salaries on local goods and services.

See Appendix B for more information.



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using a new methodology. See the methodology section in the appendix for details.

Economic Impact of Travel & Tourism - Employment



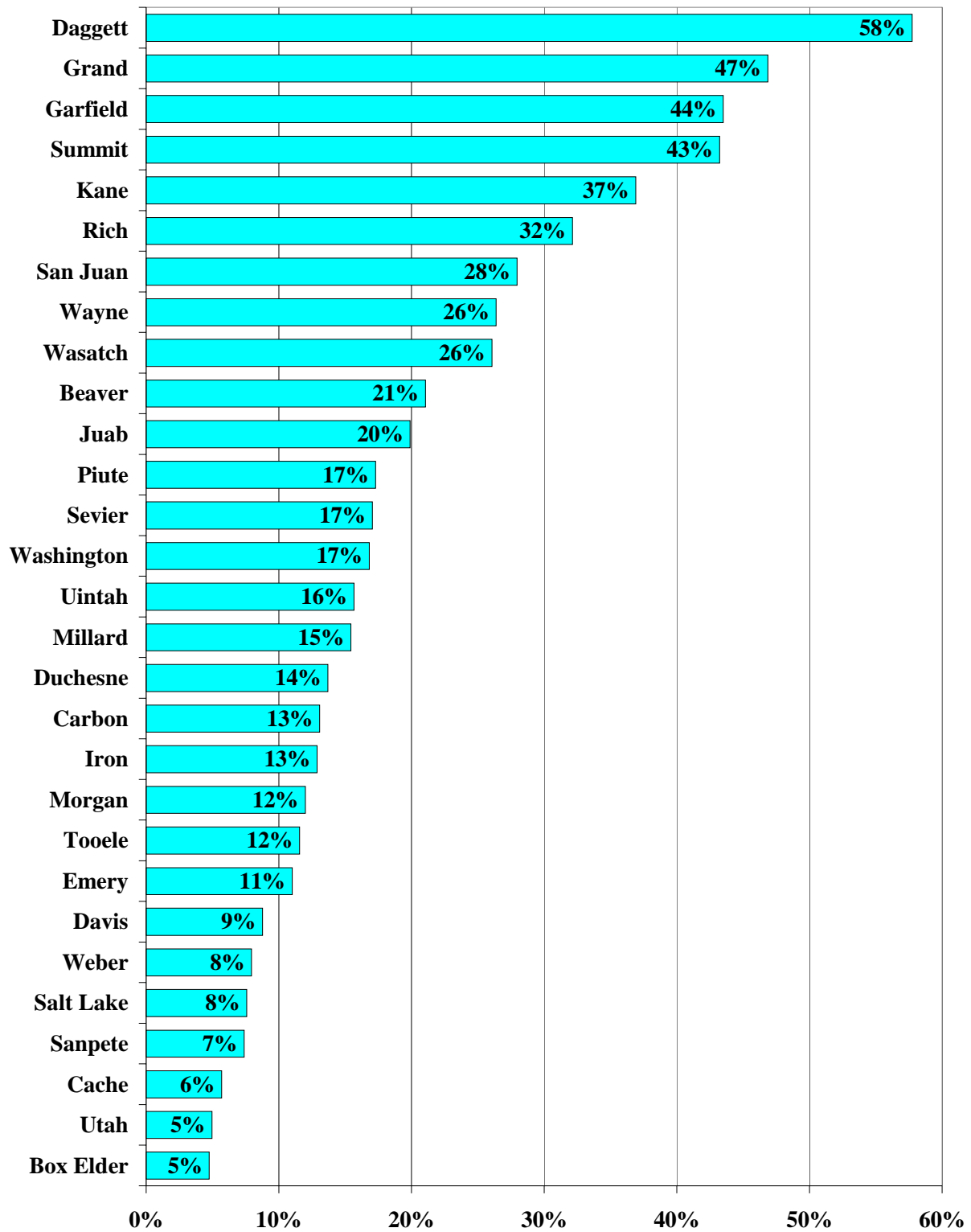
SOURCE: Utah Department of Workforce Services; adapted by Utah Division of Travel Development

Six counties - Salt Lake, Utah, Davis, Weber, Summit and Washington - account for over 75% of the measurable impacts of tourism in the state of Utah. Nonetheless, many rural Utah counties are much more dependent on tourism dollars than counties in the metro areas. Fewer employment opportunities due to a more focused economic base mean that rural counties are often dependent on benefits from tourism industries. Tourism dominates the economies of counties in the northeast and southeast regions of the state, comprising a significant portion of the county's employment base, tax receipts, personal income and business profits. Although more populous and more diversified economically than other rural areas, the southwest region of the state still depends heavily on tourism. The central Utah region and the northwest region remain less dependent on tourism. The four Wasatch Front counties are responsible for the bulk of tourism's impacts in Utah. However, because of the large employment base and diversified economy of these counties, tourism makes an important, although proportionally less significant contribution to these counties than elsewhere in the state.

Overall, tourism and travel related employment accounts for nearly 10% of all non-agricultural jobs in Utah. That makes tourism the 6th largest employment sector in the state, behind other major sectors such as Trade, Transportation, Utilities; Government; Professional and Business Services; Education & Health Services; and Manufacturing.

Tourism Dependence

% of Total Employment in Tourism Related Jobs



Economic Impact of Travel & Tourism - Traveler Spending

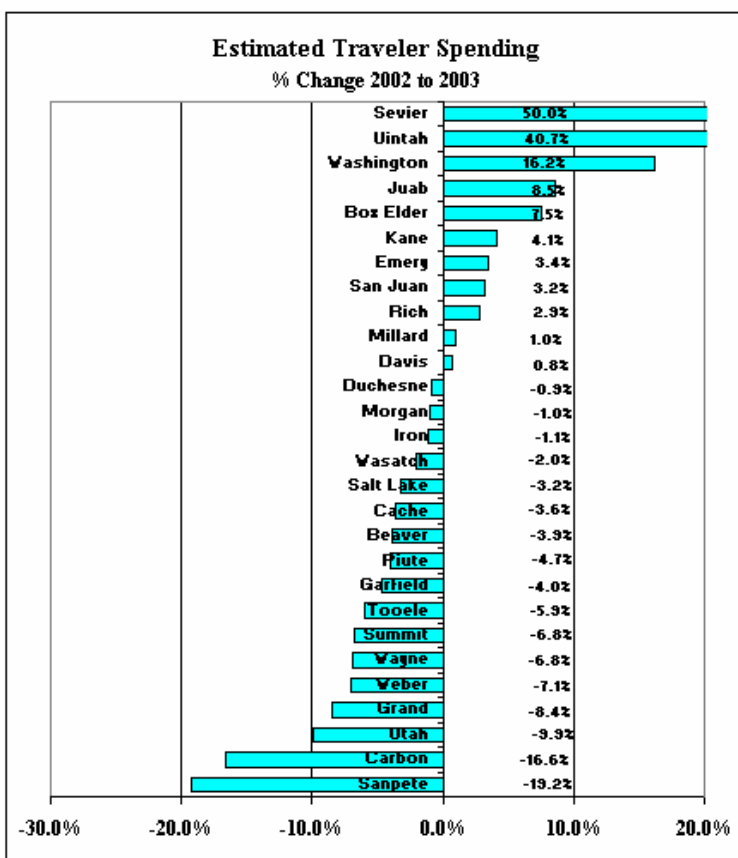
Rank	County	2003 Tourism Spending	Percent of State Total	Rank	County	2003 Tourism Spending	Percent of State Total
1	Salt Lake	\$2,253,265,541	48.7%	16	Garfield	\$32,507,476	0.7%
2	Washington	\$523,472,184	11.3%	17	Carbon	\$35,039,721	0.8%
3	Summit	\$461,190,681	10.0%	18	Box Elder	\$22,840,877	0.5%
4	Davis	\$263,989,008	5.7%	19	Duchesne	\$21,792,862	0.5%
5	Utah	\$204,323,015	4.4%	20	Millard	\$20,420,988	0.4%
6	Weber	\$187,423,389	4.0%	21	Juab	\$16,356,236	0.4%
7	Grand	\$100,088,917	2.2%	22	Sanpete	\$16,845,034	0.4%
8	Uintah	\$72,583,100	1.6%	23	Beaver	\$14,764,922	0.3%
9	Iron	\$62,998,508	1.4%	24	Emery	\$11,961,781	0.3%
10	Tooele	\$57,118,585	1.2%	25	Morgan	\$9,962,051	0.2%
11	Cache	\$56,542,430	1.2%	26	Rich	\$7,171,306	0.2%
12	Kane	\$50,379,714	1.1%	27	Wayne	\$6,842,678	0.1%
13	Wasatch	\$48,914,659	1.1%	28	Daggett	\$5,095,795	0.1%
14	San Juan	\$35,547,031	0.8%	29	Piute	\$2,420,861	0.1%
15	Sevier	\$33,318,746	0.7%				

Estimated Spending by Travelers 1997 to 2003

County	1998	1999	2000	2001 (old)	2001 (new)	2002(r)	2003	% change 2002-2003
Beaver	\$24,300,000	\$24,100,000	\$24,500,000	\$23,100,000	\$19,100,000	\$15,400,000	\$14,800,000	-3.9%
Box Elder	\$37,200,000	\$38,800,000	\$37,900,000	\$35,400,000	\$21,200,000	\$21,200,000	\$22,800,000	7.5%
Cache	\$74,500,000	\$75,700,000	\$76,800,000	\$72,800,000	\$44,900,000	\$58,700,000	\$56,600,000	-3.6%
Carbon	\$40,600,000	\$38,800,000	\$33,500,000	\$32,600,000	\$34,200,000	\$35,000,000	\$29,200,000	-16.6%
Daggett	\$10,500,000	\$11,000,000	\$11,700,000	\$10,500,000	\$8,300,000	\$6,700,000	\$5,100,000	-23.9%
Davis	\$266,000,000	\$272,700,000	\$282,100,000	\$277,600,000	\$262,700,000	\$262,000,000	\$264,000,000	0.8%
Duchesne	\$25,900,000	\$25,800,000	\$26,300,000	\$25,300,000	\$18,100,000	\$22,000,000	\$21,800,000	-0.9%
Emery	\$15,100,000	\$13,800,000	\$13,400,000	\$13,600,000	\$15,500,000	\$11,600,000	\$12,000,000	3.4%
Garfield	\$52,600,000	\$59,400,000	\$54,800,000	\$50,800,000	\$36,600,000	\$34,100,000	\$32,500,000	-4.7%
Grand	\$98,700,000	\$101,300,000	\$99,200,000	\$96,500,000	\$99,700,000	\$109,300,000	\$100,100,000	-8.4%
Iron	\$86,600,000	\$80,200,000	\$78,400,000	\$75,500,000	\$127,300,000	\$63,700,000	\$63,000,000	-1.1%
Juab	\$18,600,000	\$19,100,000	\$17,900,000	\$18,200,000	\$12,600,000	\$16,400,000	\$17,800,000	8.5%
Kane	\$55,700,000	\$49,600,000	\$48,000,000	\$44,900,000	\$52,000,000	\$48,400,000	\$50,400,000	4.1%
Millard	\$24,300,000	\$24,800,000	\$23,800,000	\$23,000,000	\$20,200,000	\$20,200,000	\$20,400,000	1.0%
Morgan	\$6,500,000	\$6,800,000	\$6,800,000	\$7,000,000	\$19,300,000	\$10,100,000	\$10,000,000	-1.0%
Piute	\$1,200,000	\$1,700,000	\$1,800,000	\$2,000,000	\$2,500,000	\$2,500,000	\$2,400,000	-4.0%
Rich	\$9,300,000	\$9,800,000	\$10,100,000	\$10,000,000	\$3,100,000	\$7,000,000	\$7,200,000	2.9%
Salt Lake	\$1,981,100,000	\$2,038,100,000	\$2,060,800,000	\$2,013,500,000	\$2,100,000,000	\$2,327,000,000	\$2,253,300,000	-3.2%
San Juan	\$44,800,000	\$45,700,000	\$43,100,000	\$37,400,000	\$20,600,000	\$34,500,000	\$35,600,000	3.2%
Sanpete	\$24,200,000	\$23,500,000	\$24,200,000	\$21,300,000	\$20,800,000	\$20,800,000	\$16,800,000	-19.2%
Sevier	\$36,800,000	\$35,900,000	\$35,400,000	\$33,900,000	\$35,900,000	\$22,200,000	\$33,300,000	50.0%
Summit	\$307,700,000	\$316,100,000	\$332,300,000	\$332,900,000	\$358,800,000	\$494,800,000	\$461,200,000	-6.8%
Tooele	\$33,300,000	\$36,100,000	\$38,300,000	\$37,600,000	\$34,000,000	\$60,700,000	\$57,100,000	-5.9%
Uintah	\$43,800,000	\$45,000,000	\$45,700,000	\$43,600,000	\$51,600,000	\$51,600,000	\$72,600,000	40.7%
Utah	\$291,800,000	\$297,600,000	\$310,800,000	\$308,300,000	\$226,500,000	\$226,800,000	\$204,300,000	-9.9%
Wasatch	\$44,500,000	\$47,900,000	\$49,200,000	\$47,100,000	\$58,800,000	\$49,900,000	\$48,900,000	-2.0%
Washington	\$223,200,000	\$230,400,000	\$233,200,000	\$229,800,000	\$411,600,000	\$450,400,000	\$523,500,000	16.2%
Wayne	\$13,400,000	\$12,900,000	\$13,700,000	\$12,800,000	\$7,300,000	\$7,300,000	\$6,800,000	-6.8%
Weber	\$207,600,000	\$217,400,000	\$216,200,000	\$212,800,000	\$203,200,000	\$201,700,000	\$187,400,000	-7.1%
State of Utah	\$4,100,000,000	\$4,200,000,000	\$4,250,000,000	\$4,150,000,000	\$4,280,000,000	\$4,691,800,000	\$4,630,800,000	-1.3%

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology. See the methodology section in the appendix for details.
(r) = revised.

Economic Impact of Travel & Tourism - Traveler Spending



The Department of Community and Economic Development and Division of Travel Development used county-level taxable sales and services and personal income data to arrive at both state and county level traveler spending estimates. County travel and tourism related spending was calculated from taxable sales and services, weighted by county total personal income and population to account for residents times county share of travel and tourism related employment. This methodology is an attempt to account for in-state vs. non-resident tourist as well as inter-county travel. Statewide travel and tourism spending is the aggregate total of county spending, adjusted by an estimate of inter-county non-“leisure travel” spending, derived from the county taxable sales and personal income data. The state estimate was then checked against survey-derived estimates of non-resident traveler spending in Utah.

See Appendix B for complete discussion of methodology.



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology. See the methodology section in the appendix for details.
(r) = revised.

Economic Impact of Travel & Tourism - Local Tax Impact

Rank	County	2003 Local Tax Impact	Percent of State Total	Rank	County	2003 Local Tax Impact	Percent of State Total
1	Salt Lake	\$47,173,000	48.7%	16	Garfield	\$680,000	0.7%
2	Washington	\$10,960,000	11.3%	17	Carbon	\$611,000	0.6%
3	Summit	\$9,655,000	10.0%	18	Box Elder	\$477,000	0.5%
4	Davis	\$5,527,000	5.7%	19	Duchesne	\$456,000	0.5%
5	Utah	\$4,277,000	4.4%	20	Millard	\$427,000	0.4%
6	Weber	\$3,923,000	4.0%	21	Juab	\$373,000	0.4%
7	Grand	\$2,096,000	2.2%	22	Sanpete	\$352,000	0.4%
8	Uintah	\$1,520,000	1.6%	23	Beaver	\$310,000	0.3%
9	Iron	\$1,319,000	1.4%	24	Emery	\$251,000	0.3%
10	Tooele	\$1,195,000	1.2%	25	Morgan	\$209,000	0.2%
11	Cache	\$1,185,000	1.2%	26	Rich	\$151,000	0.2%
12	Kane	\$1,055,100	1.1%	27	Wayne	\$142,000	0.1%
13	Wasatch	\$1,024,000	1.1%	28	Daggett	\$107,000	0.1%
14	San Juan	\$745,000	0.8%	29	Piute	\$50,000	0.1%
15	Sevier	\$697,000	0.7%				

Estimated Local Tax Revenues from Traveler Spending 1997 to 2003

County	1997	1998	1999	2000	2001 (old)	2001 (new)	2002(r)	2003	% Change 2002-2003
Beaver	\$484,000	\$506,000	\$501,000	\$510,000	\$480,000	\$319,000	\$322,000	\$310,000	-3.7%
Box Elder	\$731,000	\$773,000	\$807,000	\$789,000	\$737,000	\$442,000	\$444,000	\$477,000	7.4%
Cache	\$1,474,000	\$1,550,000	\$1,575,000	\$1,598,000	\$1,515,000	\$979,000	\$1,229,000	\$1,185,000	-3.6%
Carbon	\$809,000	\$844,000	\$807,000	\$698,000	\$679,000	\$701,000	\$733,000	\$611,000	-16.6%
Daggett	\$208,000	\$218,000	\$229,000	\$244,000	\$218,000	\$160,000	\$140,000	\$107,000	-23.6%
Davis	\$5,391,000	\$5,532,000	\$5,672,000	\$5,867,000	\$5,773,000	\$5,700,000	\$5,485,000	\$5,527,000	0.8%
Duchesne	\$523,000	\$538,000	\$536,000	\$546,000	\$526,000	\$377,000	\$461,000	\$456,000	-1.1%
Emery	\$322,000	\$315,000	\$286,000	\$278,000	\$282,000	\$246,000	\$243,000	\$251,000	3.3%
Garfield	\$1,117,000	\$1,095,000	\$1,236,000	\$1,140,000	\$1,057,000	\$733,000	\$714,000	\$680,000	-4.8%
Grand	\$2,098,000	\$2,054,000	\$2,106,000	\$2,063,000	\$2,008,000	\$2,058,000	\$2,288,000	\$2,096,000	-8.4%
Iron	\$1,726,000	\$1,802,000	\$1,669,000	\$1,631,000	\$1,570,000	\$2,931,000	\$1,334,000	\$1,319,000	-1.1%
Juab	\$378,000	\$387,000	\$397,000	\$371,000	\$380,000	\$269,000	\$343,000	\$373,000	8.7%
Kane	\$1,133,000	\$1,159,000	\$1,031,000	\$999,000	\$935,000	\$1,068,000	\$1,013,000	\$1,055,000	4.1%
Millard	\$479,000	\$505,000	\$515,000	\$494,000	\$478,000	\$377,000	\$423,000	\$427,000	0.9%
Morgan	\$138,000	\$136,000	\$142,000	\$142,000	\$146,000	\$193,000	\$211,000	\$209,000	-0.9%
Piute	\$22,000	\$26,000	\$36,000	\$38,000	\$42,000	\$48,000	\$52,000	\$50,000	-3.8%
Rich	\$184,000	\$194,000	\$203,000	\$210,000	\$208,000	\$152,000	\$146,000	\$150,000	2.7%
Salt Lake	\$40,239,000	\$41,207,000	\$42,392,000	\$42,865,000	\$41,880,000	\$39,310,000	\$48,716,000	\$47,173,000	-3.2%
San Juan	\$914,000	\$931,000	\$951,000	\$897,000	\$778,000	\$434,000	\$722,000	\$745,000	3.2%
Sanpete	\$516,000	\$503,000	\$489,000	\$503,000	\$443,000	\$445,000	\$435,000	\$352,000	-19.1%
Sevier	\$775,000	\$765,000	\$747,000	\$737,000	\$706,000	\$710,000	\$465,000	\$697,000	49.9%
Summit	\$6,180,000	\$6,401,000	\$6,575,000	\$6,911,000	\$6,925,000	\$7,098,000	\$10,359,000	\$9,655,000	-6.8%
Tooele	\$682,000	\$692,000	\$750,000	\$798,000	\$782,000	\$716,000	\$1,271,000	\$1,195,000	-6.0%
Uintah	\$872,000	\$912,000	\$936,000	\$951,000	\$907,000	\$1,058,000	\$1,080,000	\$1,520,000	40.7%
Utah	\$5,949,000	\$6,069,000	\$6,191,000	\$6,464,000	\$6,413,000	\$4,498,000	\$4,748,000	\$4,277,000	-9.9%
Wasatch	\$846,000	\$925,000	\$997,000	\$1,024,000	\$979,000	\$1,032,000	\$1,045,000	\$1,024,000	-2.0%
Washington	\$4,541,000	\$4,643,000	\$4,793,000	\$4,851,000	\$4,780,000	\$7,766,000	\$9,429,000	\$10,960,000	16.2%
Wayne	\$240,000	\$280,000	\$269,000	\$286,000	\$267,000	\$131,000	\$153,000	\$142,000	-7.2%
Weber	\$4,229,000	\$4,317,000	\$4,523,000	\$4,496,000	\$4,427,000	\$4,364,000	\$4,223,000	\$3,923,000	-7.1%
State of Utah	\$83,200,000	\$85,280,000	\$87,360,000	\$88,400,000	\$86,320,000	\$84,315,000	\$98,227,000	\$96,946,000	-1.3%

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

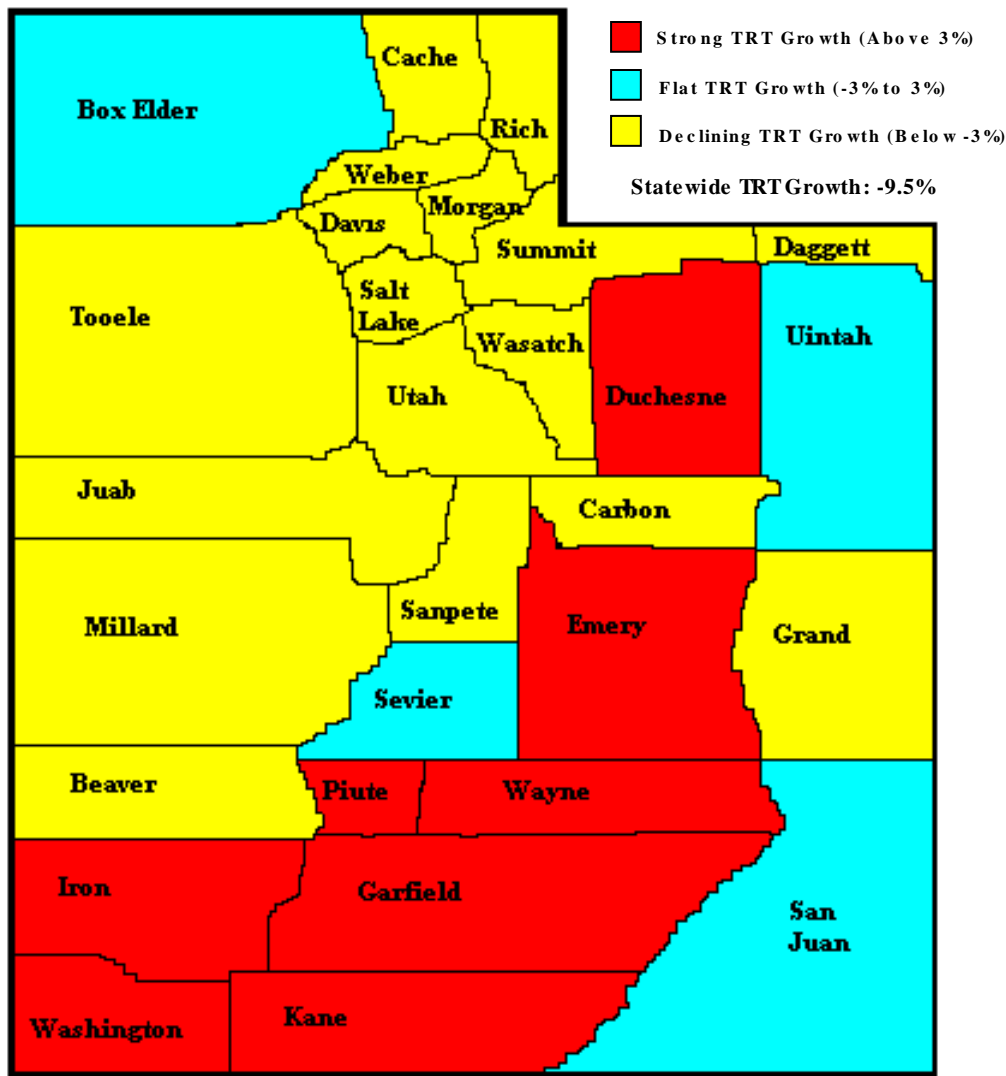
(r) = revised.



Overview of Utah Travel Taxes

TRANSIENT ROOM TAX GROWTH

% Change 2002 to 2003



SOURCE: Utah State Tax Commission

Travel Tax Rates
Gross Taxable Room Rents
Transient Room Tax
Restaurant Tax
Car Rental Tax
Gross Taxable Retail Sales

Overview of Utah Travel Taxes - Travel Tax Rates

Current Tax Rates as of October 1, 2004

Location	Combined Sales Rate	Combined TRT Rate	Rest. Tax	Combined Car Rental Tax	Resort Tax
Beaver County	6.0%	3.0%	1.0%	2.5%	--
Beaver City	7.0%	3.0%	1.0%	2.5%	--
Milford	6.0%	4.0%	1.0%	2.5%	--
Box Elder County	6.0%	3.0%	1.0%	2.5%	--
Brigham City	6.25%	4.0%	1.0%	2.5%	--
Perry	6.25%	3.0%	1.0%	2.5%	--
Snowville	7.0%	3.0%	1.0%	2.5%	--
Willard	6.25%	3.0%	1.0%	2.5%	--
Cache County	6.1%	3.0%	1.0%	2.5%	--
Hyde Park	6.35%	3.0%	1.0%	2.5%	--
Hyrum	6.35%	3.0%	1.0%	2.5%	--
Logan	6.35%	3.0%	1.0%	2.5%	--
Millville	6.35%	3.0%	1.0%	2.5%	--
North Logan	6.35%	3.0%	1.0%	2.5%	--
Providence	6.35%	3.0%	1.0%	2.5%	--
Richmond	6.35%	3.0%	1.0%	2.5%	--
River Heights	6.35%	3.0%	1.0%	2.5%	--
Smithfield	6.35%	3.0%	1.0%	2.5%	--
Nibley	6.35%	3.0%	1.0%	2.5%	--
Cache Valley Transit	6.35%	3.0%	1.0%	2.5%	--
Carbon County	6.0%	3.0%	1.0%	2.5%	--
Price	6.25%	4.0%	1.0%	2.5%	--
Wellington	6.25%	3.0%	1.0%	2.5%	--
Daggett County	6.0%	3.0%	1.0%	2.5%	--
Davis County	6.5%	3.0%	1.0%	9.5%	--
Layton	6.5%	4.0%	1.0%	9.5%	--
West Bountiful	6.5%	4.0%	1.0%	9.5%	--
Duchesne County	6.0%	3.0%	1.0%	5.5%	--
Roosevelt	6.25%	4.5%	1.0%	5.5%	--
Emery County	5.75%	3.0%	--	2.5%	--
Green River	6.0%	4.0%	--	2.5%	1.5%
Garfield County	7.0%	3.0%	1.0%	2.5%	--
Boulder	7.0%	3.0%	1.0%	2.5%	1.0%
Panguitch	7.0%	3.0%	1.0%	2.5%	1.0%
Tropic	7.0%	3.0%	1.0%	2.5%	1.0%
Grand County	6.0%	3.0%	1.0%	5.5%	--
Moab	6.25%	4.5%	1.0%	5.5%	1.5%
Iron County	6.0%	3.0%	1.0%	2.5%	--
Brian Head	6.25%	3.0%	1.0%	2.5%	1.5%
Juab County	6.0%	3.0%	1.0%	2.5%	--
Nephi	6.25%	3.0%	1.0%	2.5%	--
Kane County	6.75%	3.0%	1.0%	2.5%	--
Kanab	6.75%	3.0%	1.0%	2.5%	1.0%
Orderville	6.75%	3.0%	1.0%	2.5%	1.0%
Millard County	5.75%	3.0%	--	2.5%	--
Morgan County	6.0%	3.0%	1.0%	9.5%	--
Plute County	6.0%	3.0%	--	2.5%	--
Rich County	6.0%	3.0%	1.0%	2.5%	--
Garden City	6.0%	3.0%	1.0%	2.5%	1.0%
Salt Lake County	6.6%	3.5%	1.0%	9.5%	--
Alta	6.6%	3.5%	1.0%	9.5%	1.5%
Holladay	6.6%	4.5%	1.0%	9.5%	--
S. Salt Lake	6.6%	4.5%	1.0%	9.5%	--
West Valley City	6.6%	5.0%	1.0%	9.5%	--

Location	Combined Sales Rate	Combined TRT Rate	Rest. Tax	Combined Car Rental Tax	Resort Tax
San Juan County	6.0%	3.0%	--	2.5%	--
Blanding	6.0%	4.0%	--	2.5%	--
Monticello	6.0%	4.0%	--	2.5%	0.5%
Sanpete County	6.0%	3.0%	1.0%	2.5%	--
Ephraim	6.25%	3.0%	1.0%	2.5%	--
Gunnison	6.25%	3.0%	1.0%	2.5%	--
Sevier County	6.0%	3.0%	1.0%	9.5%	--
Richfield	6.25%	4.0%	1.0%	9.5%	--
Salina	6.25%	4.0%	1.0%	9.5%	--
Summit County	6.1%	3.0%	1.0%	2.5%	--
Park City	6.35%	3.0%	1.0%	2.5%	1.0%
Snyderville Basin Tr Dist.	6.35%	3.0%	1.0%	2.5%	--
Tooele County	6.0%	3.0%	1.0%	2.5%	--
Erda	6.25%	3.0%	1.0%	2.5%	--
Grantsville	6.25%	3.0%	1.0%	2.5%	--
Lakepoint	6.25%	3.0%	1.0%	2.5%	--
Lincoln	6.25%	3.0%	1.0%	2.5%	--
Stansbury Park	6.25%	3.0%	1.0%	2.5%	--
Tooele City	6.25%	4.0%	1.0%	2.5%	--
Uintah County	6.5%	3.0%	1.0%	5.5%	--
Vernal	6.75%	3.0%	1.0%	5.5%	--
Utah County	6.0%	3.0%	1.0%	9.5%	--
Alpine	6.25%	3.0%	1.0%	9.5%	--
American Fork	6.25%	3.0%	1.0%	9.5%	--
Cedar Hills	6.25%	3.0%	1.0%	9.5%	--
Highland	6.25%	3.0%	1.0%	9.5%	--
Lehi	6.25%	3.0%	1.0%	9.5%	--
Lindon	6.25%	4.0%	1.0%	9.5%	--
Mapleton	6.25%	3.0%	1.0%	9.5%	--
Orem	6.25%	4.0%	1.0%	9.5%	--
Payson	6.25%	3.0%	1.0%	9.5%	--
Pleasant Grove	6.25%	3.0%	1.0%	9.5%	--
Provo	6.25%	3.0%	1.0%	9.5%	--
Provo Canyon	6.25%	3.0%	1.0%	9.5%	--
Salem	6.25%	3.0%	1.0%	9.5%	--
Spanish Fork	6.25%	3.0%	1.0%	9.5%	--
Springville	6.25%	4.5%	1.0%	9.5%	--
Wasatch County	6.0%	3.0%	1.0%	2.5%	--
Heber	6.25%	4.0%	1.0%	2.5%	--
Midway	6.0%	4.0%	1.0%	2.5%	--
Park City East	6.25%	3.00%	1.00%	2.50%	1.0%
Washington County	6.0%	3.0%	1.0%	9.5%	--
Hurricane	6.25%	3.0%	1.0%	9.5%	--
Ivins	6.25%	4.0%	1.0%	9.5%	--
La Verkin	6.25%	3.0%	1.0%	9.5%	--
Santa Clara	6.25%	4.0%	1.0%	9.5%	--
Springdale	6.0%	4.0%	1.0%	9.5%	1.5%
St. George	6.25%	3.0%	1.0%	9.5%	--
Washington City	6.25%	3.0%	1.0%	9.5%	--
Wayne County	6.0%	3.0%	1.0%	2.5%	--
Weber County	6.5%	3.0%	1.0%	9.5%	--
Marriott-Slaterville	6.5%	4.0%	1.0%	9.5%	--

** TRT Taxes, Restaurant Tax, Car Rental Taxes and the Resort Community Tax are levied in addition to the combined sales tax rate.

*Unless otherwise noted, all cities within their respective counties impose the same tax rates as the county.

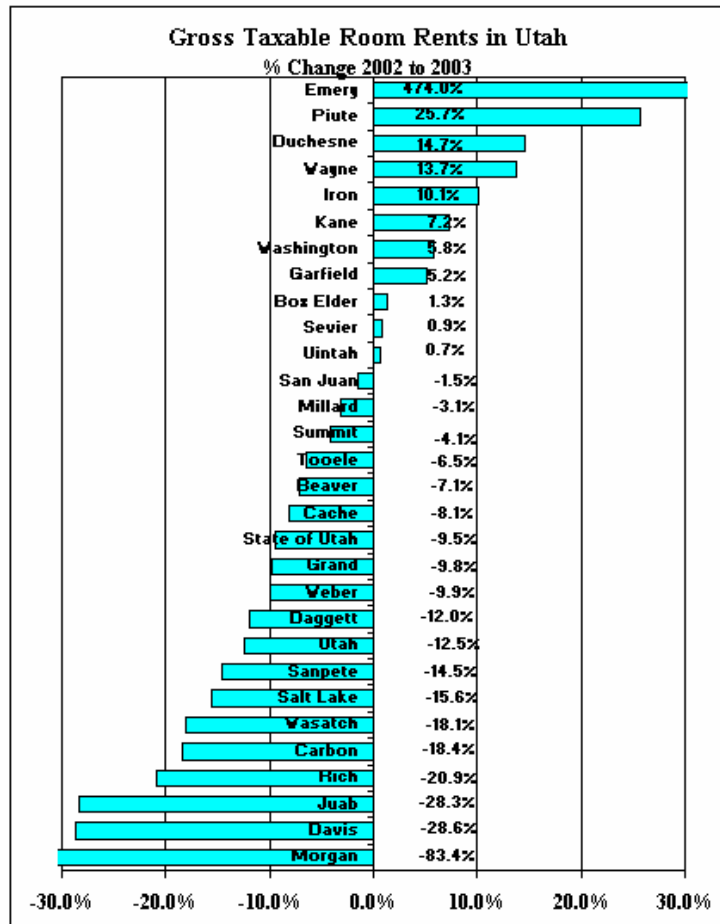
Travel & Tourism Taxes - Gross Taxable Room Rents

Rank		2003 Room Rent Revenues	Percent of State Total	Rank	County	2003 Room Rent Revenues	Percent of State Total
1	Salt Lake	\$252,979,408	45.0%	16	Emery	\$4,405,396	0.8%
2	Summit	\$109,380,089	17.1%	17	Carbon	\$4,362,425	0.6%
3	Washington	\$45,726,665	6.5%	18	Tooele	\$4,000,449	0.5%
4	Utah	\$30,929,765	5.3%	19	Wayne	\$3,288,029	0.4%
5	Grand	\$25,148,000	4.2%	20	Beaver	\$3,238,750	0.4%
6	Weber	\$17,604,755	3.3%	21	Box Elder	\$2,730,597	0.4%
7	Davis	\$15,833,336	2.9%	22	Millard	\$2,670,818	0.4%
8	Garfield	\$15,343,067	2.2%	23	Rich	\$1,824,768	0.3%
9	Iron	\$15,030,677	2.0%	24	Juab	\$1,788,103	0.3%
10	Kane	\$8,985,235	1.3%	25	Dagget	\$1,754,439	0.2%
11	Cache	\$7,599,237	1.2%	26	Sanpete	\$1,288,903	0.1%
12	San Juan	\$7,278,772	1.2%	27	Duchesne	\$993,332	0.1%
13	Wasatch	\$6,823,367	1.1%	28	Piute	\$255,571	0.0%
14	Sevier	\$6,801,595	1.0%	29	Morgan	\$43,363	0.0%
15	Uintah	\$5,456,289	0.8%				

Gross Taxable Room Rents 1998 to 2003

County	1998	1999	2000	2001	2002	2003	% Change 2002-03	AAPC 1998-2003
Beaver	\$2,995,476	\$2,870,163	\$3,076,203	\$2,934,087	\$3,486,108	\$3,238,750	-7.1%	1.6%
Box Elder	\$2,743,436	\$2,692,499	\$2,768,013	\$2,672,442	\$2,696,185	\$2,730,597	1.3%	-0.1%
Cache	\$7,461,665	\$7,517,868	\$7,838,345	\$7,566,374	\$8,266,811	\$7,599,237	-8.1%	0.4%
Carbon	\$3,670,786	\$4,478,110	\$4,474,621	\$4,630,714	\$5,344,045	\$4,362,425	-18.4%	3.5%
Daggett	\$1,817,340	\$1,769,951	\$1,783,554	\$1,885,582	\$1,993,157	\$1,754,439	-12.0%	-0.7%
Davis	\$13,428,722	\$13,330,007	\$15,291,074	\$14,559,428	\$22,184,974	\$15,833,336	-28.6%	3.3%
Duchesne	\$963,268	\$778,218	\$844,216	\$922,264	\$866,402	\$993,332	14.7%	0.6%
Emery	\$1,404,708	\$929,776	\$736,226	\$638,841	\$767,538	\$4,405,396	474.0%	25.7%
Garfield	\$16,155,172	\$16,577,780	\$16,319,061	\$14,497,384	\$14,590,419	\$15,343,067	5.2%	-1.0%
Grand	\$24,676,933	\$27,615,600	\$26,673,567	\$26,204,467	\$27,872,000	\$25,148,000	-9.8%	0.4%
Iron	\$12,214,175	\$12,776,403	\$14,057,756	\$13,017,151	\$13,653,139	\$15,030,677	10.1%	4.2%
Juab	\$1,770,058	\$1,907,632	\$1,978,171	\$1,913,190	\$2,492,764	\$1,788,103	-28.3%	0.2%
Kane	\$8,255,033	\$9,216,977	\$9,464,222	\$9,015,042	\$8,380,340	\$8,985,235	7.2%	1.7%
Millard	\$1,996,992	\$2,179,436	\$2,336,914	\$2,439,188	\$2,757,619	\$2,670,818	-3.1%	6.0%
Morgan	\$29,054	\$31,929	\$38,186	\$77,702	\$261,298	\$43,363	-83.4%	8.3%
Piute	\$186,610	\$173,732	\$170,448	\$147,799	\$203,314	\$255,571	25.7%	6.5%
Rich	\$1,349,081	\$1,578,814	\$1,743,544	\$1,752,349	\$2,306,335	\$1,824,768	-20.9%	6.2%
Salt Lake	\$238,479,589	\$229,797,632	\$235,285,623	\$243,672,654	\$299,821,920	\$252,979,408	-15.6%	1.2%
San Juan	\$8,688,373	\$8,637,436	\$8,243,113	\$7,699,870	\$7,389,640	\$7,278,772	-1.5%	-3.5%
Sanpete	\$1,323,559	\$1,336,537	\$1,182,112	\$1,617,100	\$1,507,939	\$1,288,903	-14.5%	-0.5%
Sevier	\$5,085,250	\$5,693,398	\$5,774,287	\$6,132,645	\$6,742,350	\$6,801,595	0.9%	6.0%
Summit	\$88,875,994	\$90,604,704	\$98,626,466	\$107,199,784	\$114,111,691	\$109,380,089	-4.1%	4.2%
Tooele	\$3,924,300	\$3,756,355	\$4,658,202	\$4,288,799	\$4,276,490	\$4,000,449	-6.5%	0.4%
Uintah	\$5,305,277	\$5,019,385	\$5,434,069	\$5,439,186	\$5,418,235	\$5,456,289	0.7%	0.6%
Utah	\$27,755,028	\$31,614,149	\$33,462,356	\$31,686,907	\$35,347,882	\$30,929,765	-12.5%	2.2%
Wasatch	\$6,457,687	\$6,867,785	\$7,272,757	\$6,983,055	\$8,332,669	\$6,823,367	-18.1%	1.1%
Washington	\$34,111,888	\$36,470,724	\$37,946,219	\$39,160,260	\$43,205,939	\$45,726,665	5.8%	6.0%
Wayne	\$2,950,418	\$3,169,958	\$3,372,920	\$2,814,835	\$2,892,095	\$3,288,029	13.7%	2.2%
Weber	\$16,348,310	\$15,935,917	\$16,856,711	\$16,876,606	\$19,549,376	\$17,604,755	-9.9%	1.5%
State of Utah	\$540,424,182	\$545,328,875	\$567,708,954	\$578,445,705	\$666,718,674	\$603,565,200	-9.5%	2.2%

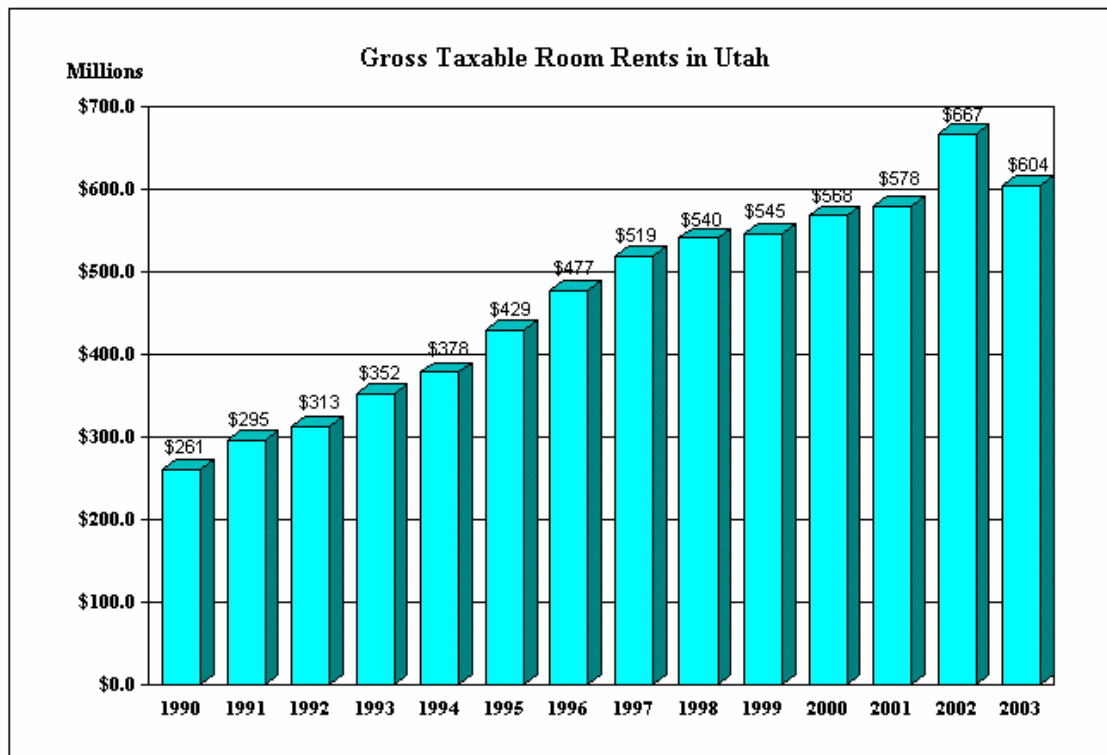
Travel & Tourism Taxes - Gross Taxable Room Rents



Gross Taxable Room Rents represent the equivalent of gross transient room tax revenues divided by the transient room tax rate. As such, it allows specific analysis of room rental performance without including other lodging amenities such as restaurants and gift shops that are included in the broader measure of nominal hotel sales.

Nominal hotel sales include not only the sales from the rental of rooms, but also other hotel sales, such as those from hotel restaurants, conventions, seminars, private clubs and gift shops. However, this data may exclude some businesses that file a transient room tax return, such as condominium rentals.

As a share of total statewide sales, a county share of gross taxable room rents is equal to a county share of transient room tax revenues.



Travel & Tourism Taxes - Transient Room Tax

Rank	County	2003 TRT Collections	Percent of State Total	Rank	County	2003 TRT Collections	Percent of State Total
1	Salt Lake	\$7,589,382	41.9%	16	Emery	\$132,162	0.7%
2	Summit	\$3,281,403	18.1%	17	Carbon	\$130,873	0.7%
3	Washington	\$1,371,800	7.6%	18	Tooele	\$120,013	0.7%
4	Utah	\$927,893	5.1%	19	Wayne	\$98,641	0.5%
5	Grand	\$754,440	4.2%	20	Beaver	\$97,162	0.5%
6	Weber	\$528,143	2.9%	21	Box Elder	\$81,918	0.5%
7	Davis	\$475,000	2.6%	22	Millard	\$80,125	0.4%
8	Garfield	\$460,292	2.5%	23	Rich	\$54,743	0.3%
9	Iron	\$450,920	2.5%	24	Juab	\$53,643	0.3%
10	Kane	\$269,557	1.5%	25	Daggett	\$52,633	0.3%
11	Cache	\$227,977	1.3%	26	Sanpete	\$38,667	0.2%
12	San Juan	\$218,363	1.2%	27	Duchesne	\$29,800	0.2%
13	Wasatch	\$204,701	1.1%	28	Piute	\$7,667	0.0%
14	Sevier	\$204,048	1.1%	29	Morgan	\$1,301	0.0%
15	Uintah	\$163,689	0.9%				

Gross Transient Room Tax Collections 1998 to 2003

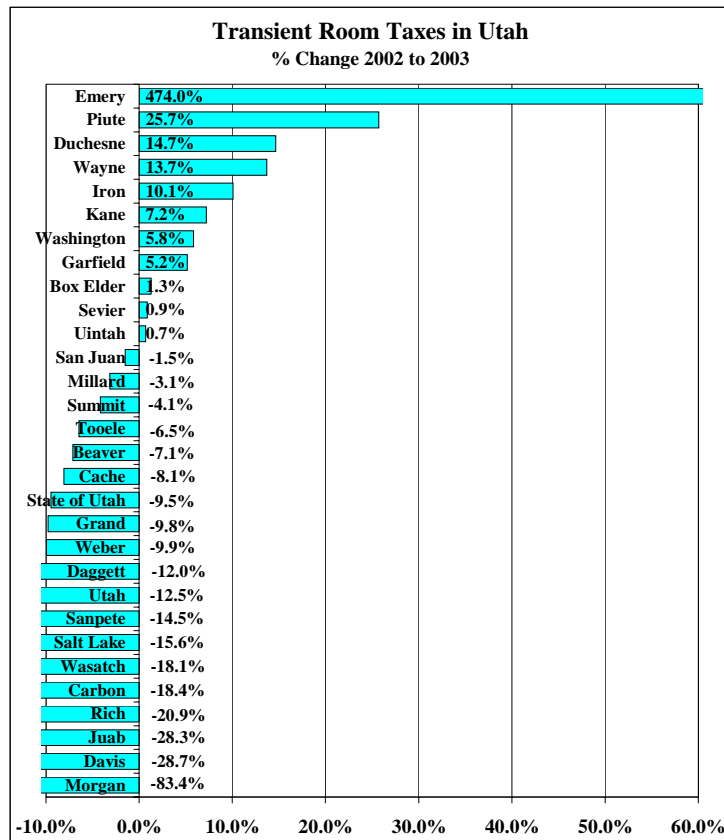
County	1998	1999	2000	2001	2002	2003	% Change 2002-03	AAPC 1998-2003
Beaver	\$89,864	\$86,105	\$92,286	\$88,023	\$104,583	\$97,162	-7.1%	1.6%
Box Elder	\$82,303	\$80,775	\$83,040	\$80,173	\$80,886	\$81,918	1.3%	-0.1%
Cache	\$223,850	\$225,536	\$235,150	\$226,991	\$248,004	\$227,977	-8.1%	0.4%
Carbon	\$110,124	\$134,343	\$134,239	\$138,921	\$160,321	\$130,873	-18.4%	3.5%
Daggett	\$54,520	\$53,099	\$53,507	\$56,567	\$59,795	\$52,633	-12.0%	-0.7%
Davis	\$402,862	\$399,900	\$458,732	\$436,783	\$665,749	\$475,000	-28.7%	3.3%
Duchesne	\$28,898	\$23,347	\$25,326	\$27,668	\$25,992	\$29,800	14.7%	0.6%
Emery	\$42,141	\$27,893	\$22,087	\$19,165	\$23,026	\$132,162	474.0%	25.7%
Garfield	\$484,655	\$497,333	\$489,572	\$434,922	\$437,713	\$460,292	5.2%	-1.0%
Grand	\$740,308	\$828,468	\$800,207	\$786,134	\$836,160	\$754,440	-9.8%	0.4%
Iron	\$366,425	\$383,292	\$421,733	\$390,515	\$409,594	\$450,920	10.1%	4.2%
Juab	\$53,102	\$57,229	\$59,345	\$57,396	\$74,783	\$53,643	-28.3%	0.2%
Kane	\$247,651	\$276,509	\$283,927	\$270,451	\$251,410	\$269,557	7.2%	1.7%
Millard	\$59,910	\$65,383	\$70,107	\$73,176	\$82,729	\$80,125	-3.1%	6.0%
Morgan	\$872	\$958	\$1,146	\$2,331	\$7,839	\$1,301	-83.4%	8.3%
Piute	\$5,598	\$5,212	\$5,113	\$4,434	\$6,099	\$7,667	25.7%	6.5%
Rich	\$40,472	\$47,364	\$52,306	\$52,570	\$69,190	\$54,743	-20.9%	6.2%
Salt Lake	\$7,154,388	\$6,893,929	\$7,058,569	\$7,310,180	\$8,994,658	\$7,589,382	-15.6%	1.2%
San Juan	\$260,651	\$259,123	\$247,293	\$230,996	\$221,689	\$218,363	-1.5%	-3.5%
Sanpete	\$39,707	\$40,096	\$35,463	\$48,513	\$45,238	\$38,667	-14.5%	-0.5%
Sevier	\$152,558	\$170,802	\$173,229	\$183,979	\$202,270	\$204,048	0.9%	6.0%
Summit	\$2,666,280	\$2,718,141	\$2,958,794	\$3,215,994	\$3,423,351	\$3,281,403	-4.1%	4.2%
Tooele	\$117,729	\$112,691	\$139,746	\$128,664	\$128,295	\$120,013	-6.5%	0.4%
Uintah	\$159,158	\$150,582	\$163,022	\$163,176	\$162,547	\$163,689	0.7%	0.6%
Utah	\$832,651	\$948,424	\$1,003,871	\$950,607	\$1,060,436	\$927,893	-12.5%	2.2%
Wasatch	\$193,731	\$206,034	\$218,183	\$209,492	\$249,980	\$204,701	-18.1%	1.1%
Washington	\$1,023,357	\$1,094,122	\$1,138,387	\$1,174,808	\$1,296,178	\$1,371,800	5.8%	6.0%
Wayne	\$88,513	\$95,099	\$101,188	\$84,445	\$86,763	\$98,641	13.7%	2.2%
Weber	\$490,449	\$478,078	\$505,701	\$506,298	\$586,481	\$528,143	-9.9%	1.5%
State of Utah	\$16,212,725	\$16,359,866	\$17,031,269	\$17,353,371	\$20,001,560	\$18,106,956	-9.5%	2.2%

Special Transient Room Tax Collections 1998 to 2003

County	1998	1999	2000	2001	2002	2003	% Change 2002-03	AAPC 1998-2003
Salt Lake	\$1,192,398	\$1,148,988	\$1,176,428	\$1,218,363	\$1,499,110	\$1,256,703	-16.2%	1.1%

Note: TRT Collections do not include the 1% to 1.5% municipal transient room tax imposed in some municipalities. Beginning in 1991, counties of the first class were authorized to collect an additional 0.5% transient room tax as part of the Tourism, Recreation, Cultural and Convention Facilities (TRCC) Tax.

Travel & Tourism Taxes - Transient Room Tax



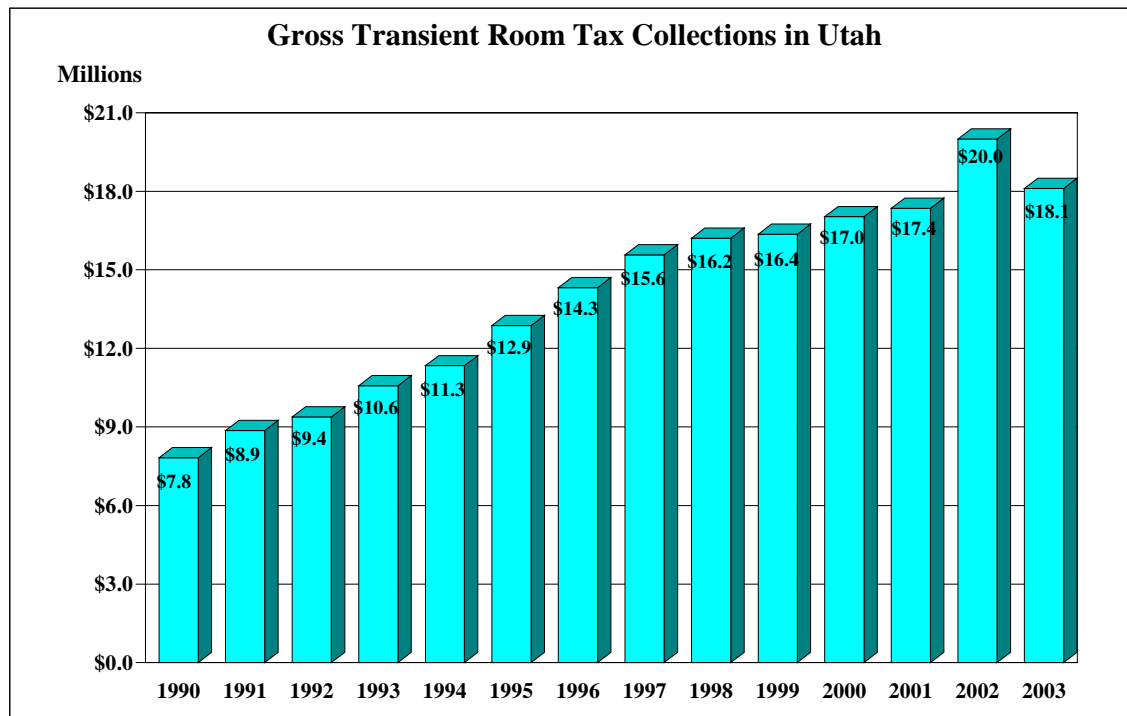
The Transient Room Tax is applied to the rental charge for any suite, room or rooms, in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is in addition to the applicable sales tax. The tax rate is levied up to 3% of the rental charge as fixed by county ordinance. Currently, the tax rate is 3% in all counties.

The statewide TRT is distributed to the respective Utah counties for which the Tax Commission acts as agent. Counties may also choose to collect the tax themselves.

The TRT revenues may be used to establish and promote recreation, tourism, film production and conventions, to purchase or lease land and/or facilities related to convention meeting rooms, exhibit halls, visitor information centers, museums and related facilities, to mitigate the impacts of recreation, tourism or conventions in counties of the 4th, 5th and 6th class or to repay bond indebtedness.

No more than 1/3 of the tax may be used for "brick and mortar" expenses or bond issuance/repayment.

-- See Appendix C for specific tax code.



Travel & Tourism Taxes - Restaurant Tax

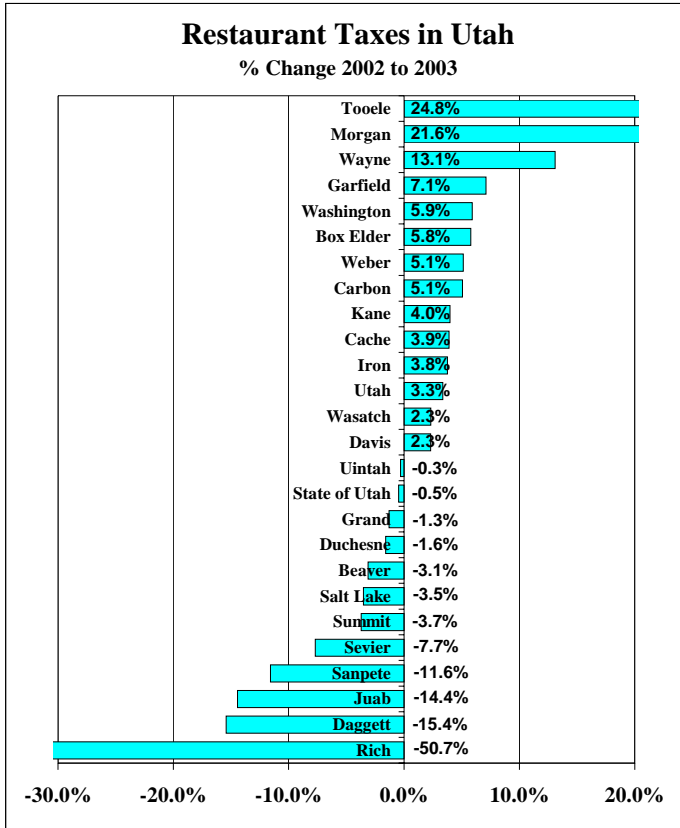
Rank	County	2003 Rest. Tax Revenue	Percent of State Total	Rank	County	2003 Rest. Tax Revenue	Percent of State Total
1	Salt Lake	\$11,644,756	49.5%	16	Garfield	\$114,051	0.5%
2	Utah	\$2,980,578	12.7%	17	Kane	\$84,108	0.4%
3	Davis	\$1,937,268	8.2%	18	Sanpete	\$72,570	0.3%
4	Weber	\$1,756,383	7.5%	19	Duchesne	\$70,961	0.3%
5	Washington	\$1,093,356	4.6%	20	Juab	\$68,139	0.3%
6	Summit	\$1,025,571	4.4%	21	Beaver	\$55,820	0.2%
7	Cache	\$660,957	2.8%	22	Wayne	\$38,117	0.2%
8	Iron	\$336,272	1.4%	23	Rich	\$32,639	0.1%
9	Box Elder	\$300,281	1.3%	24	Morgan	\$23,560	0.1%
10	Tooele	\$287,317	1.2%	25	Daggett	\$13,560	0.1%
11	Grand	\$222,436	0.9%	Emery, Millard, Piute and San Juan Counties do not collect the Restaurant Tax			
12	Wasatch	\$208,878	0.9%				
13	Uintah	\$188,380	0.8%				
14	Carbon	\$172,683	0.7%				
15	Sevier	\$138,979	0.6%				

Restaurant Tax Collections 1998 to 2003

County	1998	1999	2000	2001	2002	2003	% Change 2002-03	AAPC* 1998-2003
Beaver	NA	NA	NA	\$19,809	\$57,615	\$55,820	-3.1%	67.9%
Box Elder	\$262,440	\$272,943	\$288,463	\$294,189	\$283,894	\$300,281	5.8%	1.6%
Cache	\$516,723	\$581,404	\$575,368	\$601,694	\$636,240	\$660,957	3.9%	4.2%
Carbon	\$148,700	\$160,419	\$155,026	\$163,386	\$164,358	\$172,683	5.1%	2.0%
Daggett	\$13,223	\$13,952	\$15,739	\$15,550	\$16,031	\$13,560	-15.4%	3.9%
Davis	\$1,543,770	\$1,623,341	\$1,716,196	\$1,787,328	\$1,893,807	\$1,937,268	2.3%	4.2%
Duchesne	\$55,630	\$55,216	\$60,142	\$67,333	\$72,107	\$70,961	-1.6%	5.3%
Garfield	\$101,694	\$122,524	\$119,323	\$102,201	\$106,489	\$114,051	7.1%	0.9%
Grand	\$190,596	\$217,846	\$205,834	\$213,484	\$225,332	\$222,436	-1.3%	3.4%
Iron	\$275,712	\$281,397	\$303,653	\$309,917	\$324,093	\$336,272	3.8%	3.3%
Juab	\$67,887	\$81,237	\$67,473	\$74,317	\$79,632	\$68,139	-14.4%	3.2%
Kane	\$77,059	\$75,110	\$79,024	\$79,121	\$80,883	\$84,108	4.0%	1.0%
Morgan	\$15,667	\$21,358	\$19,895	\$22,243	\$19,373	\$23,560	21.6%	4.3%
Rich	\$54,260	\$47,787	\$48,519	\$93,740	\$66,200	\$32,639	-50.7%	4.1%
Salt Lake	\$9,422,132	\$10,016,504	\$10,497,968	\$10,836,559	\$12,068,259	\$11,644,756	-3.5%	5.1%
Sanpete	\$69,212	\$73,538	\$80,021	\$87,439	\$82,067	\$72,570	-11.6%	3.5%
Sevier	\$143,284	\$134,288	\$128,348	\$144,123	\$150,555	\$138,979	-7.7%	1.0%
Summit	\$784,895	\$809,050	\$905,050	\$961,764	\$1,065,130	\$1,025,571	-3.7%	6.3%
Tooele	\$159,408	\$194,345	\$211,359	\$212,787	\$230,164	\$287,317	24.8%	7.6%
Uintah	\$175,768	\$145,959	\$166,999	\$190,412	\$188,975	\$188,380	-0.3%	1.5%
Utah	\$2,219,881	\$2,499,572	\$2,716,427	\$2,915,496	\$2,883,982	\$2,980,578	3.3%	5.4%
Wasatch	\$156,798	\$190,280	\$185,411	\$209,681	\$204,137	\$208,878	2.3%	5.4%
Washington	\$784,438	\$824,028	\$881,729	\$925,516	\$1,032,341	\$1,093,356	5.9%	5.6%
Wayne	\$27,980	\$31,255	\$38,784	\$33,448	\$33,704	\$38,117	13.1%	3.8%
Weber	\$1,469,067	\$1,571,439	\$1,561,978	\$1,568,066	\$1,670,534	\$1,756,383	5.1%	2.6%
State of Utah	\$18,736,224	\$20,044,792	\$21,028,729	\$21,929,603	\$23,635,902	\$23,527,620	-0.5%	4.8%

*Some AAPC are taken from earliest full year of collections.

Travel & Tourism Taxes - Restaurant Tax

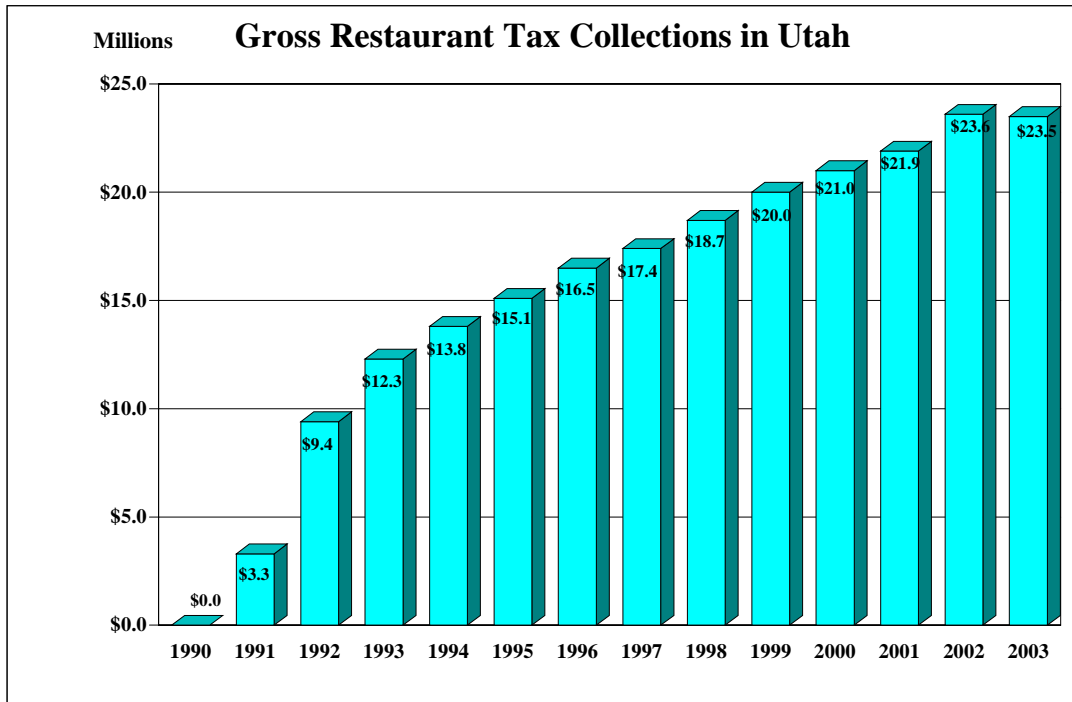


The restaurant tax is one of the taxes counties may collect under the Tourism, Recreation, Cultural and Convention Facilities Tax first authorized by the state legislature in 1991. The restaurant tax portion consists of a tax of up to 1% of all sales of prepared foods and beverages sold by restaurants for immediate consumption.

The restaurant tax is the most widely used portion of the TRCC Tax. It has been adopted by 25 counties in Utah. Emery, Millard, Piute and San Juan Counties have not adopted the tax.

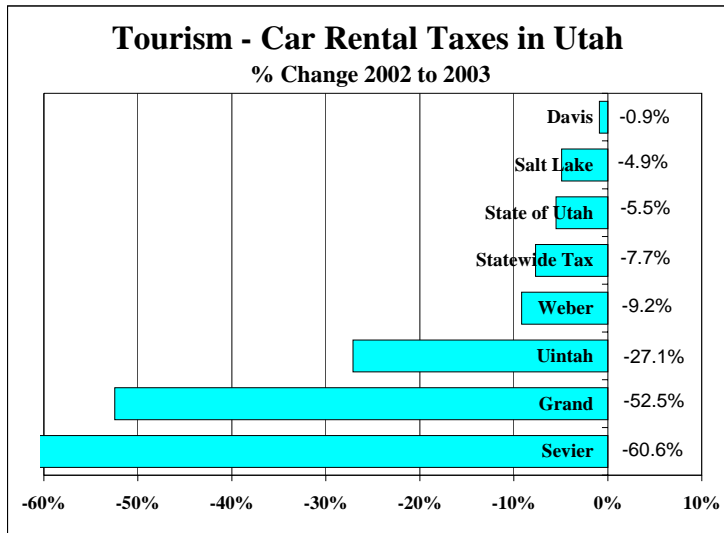
The tax is distributed to the counties that impose the tax based upon revenues from within each county's boundaries. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

-- See Appendix C for specific tax code.



Travel & Tourism Taxes - Car Rental Tax

Rank	County	2003 Rental Tax Revenue	Percent of State Total
1	Salt Lake	\$8,279,986	70.6%
2	Statewide Tax	\$3,116,305	26.6%
3	Washington	\$137,201	1.2%
4	Davis	\$108,641	0.9%
5	Weber	\$70,276	0.6%
6	Grand	\$14,184	0.1%
7	Uintah	\$2,949	0.0%
8	Duchesne	\$1,649	0.0%
9	Sevier	\$971	0.0%



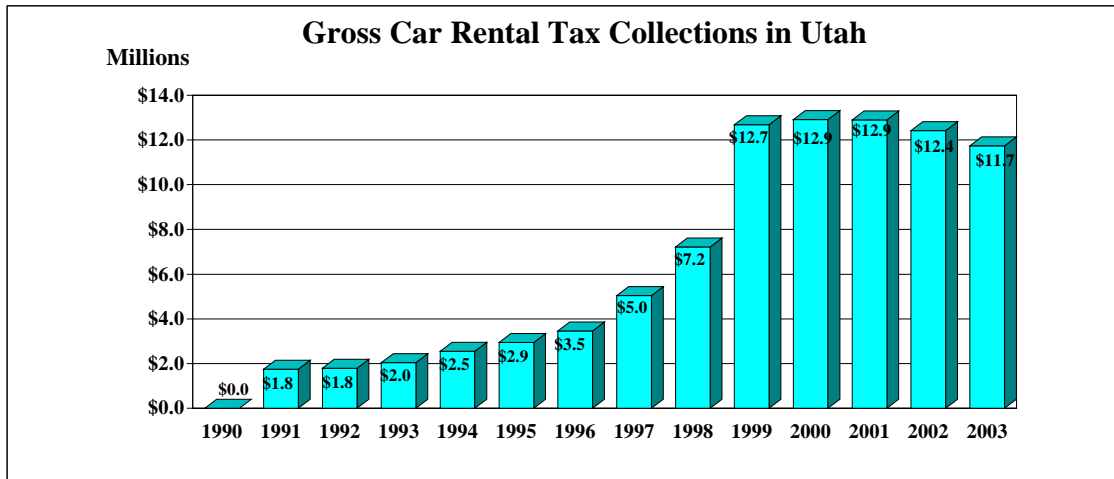
Note: The car rental tax consists of two separate taxes: the statewide motor vehicle rental tax and the car rental tax portion of the Tourism, Recreation, Cultural and Convention Facilities Tax. The table above lists "statewide tax" as the revenue from the motor vehicle rental tax while the revenue for individual counties represents the tourism tax revenue from the car rental tax imposed under the TRCC Tax in the respective counties.

Tax Collections 1997 to 2003

County	1997	1998	1999	2000	2001	2002	2003	% Change 2002-03
Davis	\$83,902	\$22,804	\$88,988	\$84,798	\$29,330	\$109,613	\$108,641	-0.9%
Duchesne	(\$37)	\$0	\$0	\$171	\$0	\$0	\$1,649	NA
Grand	\$2,861	\$17,471	\$27,104	\$25,066	\$13,816	\$29,841	\$14,184	-52.5%
Morgan	\$0	\$0	\$0	\$0	\$38	\$0	\$0	NA
Salt Lake	\$3,447,631	\$3,798,582	\$9,163,323	\$8,940,162	\$9,167,843	\$8,707,998	\$8,279,986	-4.9%
Sevier	\$0	\$0	\$72	\$5,709	\$1,891	\$2,464	\$971	-60.6%
Uintah	\$4,532	\$7,778	\$18,954	\$4,498	\$3,133	\$4,045	\$2,949	-27.1%
Washington	\$0	\$8,572	\$260,685	\$123,436	(\$58,390)	\$110,095	\$137,201	24.6%
Weber	\$23,265	\$23,671	\$57,776	\$57,990	\$90,083	\$77,381	\$70,276	-9.2%
Statewide Tax	\$1,487,019	\$3,333,131	\$3,066,383	\$3,670,234	\$3,648,560	\$3,375,290	\$3,116,305	-7.7%
State of Utah	\$5,041,852	\$7,212,009	\$12,683,285	\$12,912,064	\$12,896,304	\$12,416,727	\$11,732,163	-5.5%

Note: Numerous tax rate changes over the past three years make year-to-year comparisons difficult.

Travel & Tourism Taxes - Car Rental Tax



The car rental tax is one of the taxes counties may collect under the Tourism, Recreation, Cultural and Convention Facilities Tax first authorized by the state legislature in 1991. Initially, the TRCC Tax allowed county legislative bodies to impose a tax of up to 3% on all short-term leases and rentals of motor vehicles, where such leases do not exceed 30 days. Three counties (Duchesne, Grand, and Uintah) impose the 3% Tourism Rental Car Tax. Beginning January 1, 1999, the county legislative body of any county could have imposed, in addition to the 3% Tourism Car Rental Tax, an additional tax of up to 4% on all short term leases of motor vehicles not exceeding 30 days, except for leases and rental of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is being repaired. Six counties (Davis, Morgan, Salt Lake, Sevier, Washington, and Weber) impose a Tourism Rental Car Tax at 7%.

The tax is distributed to the counties that impose the tax based upon revenues from within each county's boundaries. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

Although not part of the TRCC Tax, the Statewide Motor Vehicle Rental Tax does impact total rental car taxes paid. The 1997 legislature imposed a 2.5% tax on short-term leases and rentals of motor vehicles not exceeding 30 days (this tax is in addition to the tourism-rental car tax imposed in certain counties and any applicable sales taxes or airport fees).

The tax is allocated to the Transportation Corridor Preservation Revolving Loan Fund in the Transportation Fund.

--See Appendix C for specific tax code.

Travel & Tourism Taxes - Gross Taxable Retail Sales

Rank	County	2003 Retail Sales Revenue	Percent of State Total	Rank	County	2003 Retail Sales Revenue	Percent of State Total
1	Salt Lake	\$15,445,006,387	47.4%	16	Sanpete	\$162,116,042	0.5%
2	Utah	\$4,433,228,375	13.6%	17	Duchesne	\$157,009,682	0.5%
3	Davis	\$2,795,943,681	8.6%	18	Millard	\$128,822,920	0.4%
4	Weber	\$2,599,184,450	8.0%	19	Emery	\$104,310,439	0.3%
5	Washington	\$1,626,273,410	5.0%	20	Juab	\$99,188,624	0.3%
6	Cache	\$1,029,987,061	3.2%	21	Kane	\$97,504,725	0.3%
7	Summit	\$854,703,303	2.6%	22	San Juan	\$85,238,249	0.3%
8	Uintah	\$484,733,738	1.5%	23	Beaver	\$78,321,295	0.2%
9	Iron	\$480,123,467	1.5%	24	Garfield	\$68,752,485	0.2%
10	Box Elder	\$414,494,710	1.3%	25	Morgan	\$49,300,117	0.2%
11	Carbon	\$333,785,502	1.0%	26	Wayne	\$27,607,530	0.1%
12	Tooele	\$325,233,649	1.0%	27	Rich	\$18,373,609	0.1%
13	Sevier	\$225,887,000	0.7%	28	Daggett	\$11,692,322	0.0%
14	Wasatch	\$184,211,496	0.6%	29	Piute	\$6,617,576	0.0%
15	Grand	\$163,637,016	0.5%				

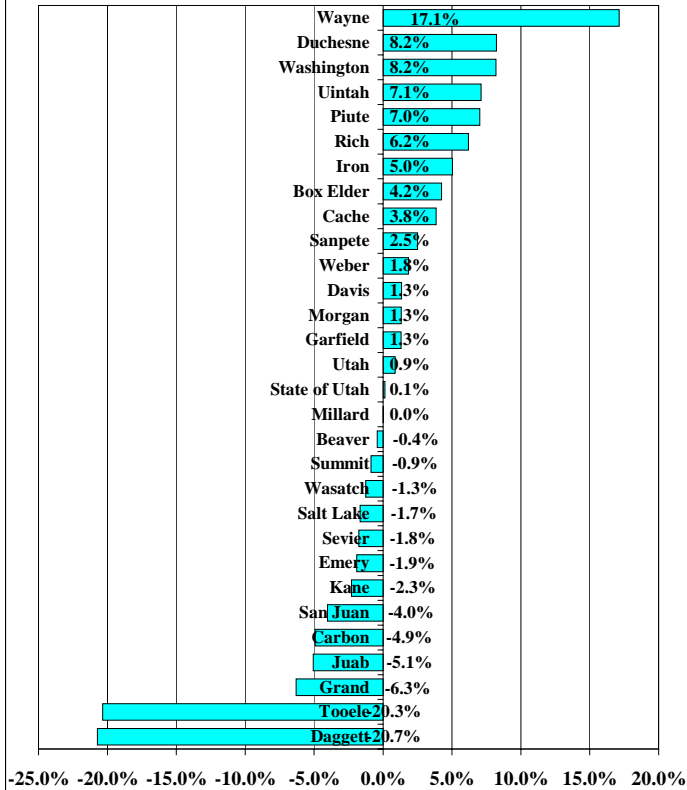
Gross Taxable Retail Sales 1998 to 2003

County	1998	1999	2000	2001	2002	2003	% Change 2002-2003	AAPC 1998-2003
Beaver	\$54,028,444	\$56,796,599	\$59,533,738	\$57,150,257	\$78,643,822	\$78,321,295	-0.4%	1.1%
Box Elder	\$378,656,784	\$392,554,576	\$388,463,051	\$387,021,110	\$397,597,890	\$414,494,710	4.2%	0.4%
Cache	\$815,747,488	\$877,516,245	\$881,748,639	\$936,524,543	\$991,873,325	\$1,029,987,061	3.8%	2.8%
Carbon	\$350,262,447	\$344,787,305	\$346,715,900	\$361,995,352	\$351,112,861	\$333,785,502	-4.9%	0.7%
Daggett	\$10,152,206	\$11,083,920	\$13,701,974	\$14,635,105	\$14,748,590	\$11,692,322	-20.7%	7.6%
Davis	\$2,333,000,552	\$2,501,488,171	\$2,561,945,556	\$2,690,459,983	\$2,759,164,731	\$2,795,943,681	1.3%	2.9%
Duchesne	\$148,993,949	\$113,995,306	\$152,667,814	\$163,956,901	\$145,071,558	\$157,009,682	8.2%	1.9%
Emery	\$108,296,650	\$86,178,899	\$78,516,158	\$102,774,219	\$106,343,423	\$104,310,439	-1.9%	-1.0%
Garfield	\$67,964,766	\$71,530,129	\$73,145,377	\$66,630,018	\$67,872,943	\$68,752,485	1.3%	-0.4%
Grand	\$143,307,479	\$167,663,347	\$162,911,808	\$166,019,643	\$174,635,577	\$163,637,016	-6.3%	3.0%
Iron	\$358,583,543	\$403,990,858	\$417,168,360	\$420,501,521	\$457,128,755	\$480,123,467	5.0%	3.2%
Juab	\$61,049,366	\$67,800,309	\$73,826,705	\$69,528,286	\$104,467,036	\$99,188,624	-5.1%	2.6%
Kane	\$92,767,501	\$99,972,386	\$107,426,955	\$101,852,245	\$99,787,339	\$97,504,725	-2.3%	1.9%
Millard	\$102,324,784	\$108,565,176	\$107,366,842	\$120,662,495	\$128,805,095	\$128,822,920	0.0%	3.4%
Morgan	\$43,190,274	\$52,752,568	\$55,091,635	\$55,255,017	\$48,655,061	\$49,300,117	1.3%	5.1%
Piute	\$5,197,828	\$5,556,641	\$5,742,323	\$5,672,633	\$6,183,485	\$6,617,576	7.0%	1.8%
Rich	\$14,599,275	\$15,593,403	\$16,731,346	\$16,224,980	\$17,302,794	\$18,373,609	6.2%	2.1%
Salt Lake	\$14,480,792,082	\$15,032,355,344	\$15,941,513,323	\$15,864,887,932	\$15,706,919,505	\$15,445,006,387	-1.7%	1.8%
San Juan	\$102,358,862	\$96,128,945	\$89,321,720	\$87,476,582	\$88,823,783	\$85,238,249	-4.0%	-3.1%
Sanpete	\$117,860,224	\$125,822,688	\$143,234,506	\$158,395,663	\$158,154,750	\$162,116,042	2.5%	6.1%
Sevier	\$247,516,691	\$212,472,805	\$219,208,375	\$219,577,652	\$229,937,800	\$225,887,000	-1.8%	-2.4%
Summit	\$631,299,089	\$685,939,692	\$742,862,484	\$830,104,320	\$862,281,570	\$854,703,303	-0.9%	5.6%
Tooele	\$282,754,708	\$306,930,181	\$330,279,699	\$363,273,243	\$408,234,189	\$325,233,649	-20.3%	5.1%
Uintah	\$335,704,139	\$331,526,601	\$439,786,724	\$497,920,681	\$452,556,426	\$484,733,738	7.1%	8.2%
Utah	\$3,670,050,662	\$3,938,892,458	\$4,170,665,617	\$4,326,455,093	\$4,394,333,416	\$4,433,228,375	0.9%	3.3%
Wasatch	\$136,583,244	\$155,799,341	\$171,726,889	\$174,016,839	\$186,566,663	\$184,211,496	-1.3%	5.0%
Washington	\$1,066,865,802	\$1,159,452,168	\$1,237,822,795	\$1,376,922,982	\$1,503,264,367	\$1,626,273,410	8.2%	5.2%
Wayne	\$22,689,627	\$23,000,106	\$23,460,239	\$23,595,162	\$23,570,949	\$27,607,530	17.1%	0.8%
Weber	\$2,264,121,035	\$2,375,445,131	\$2,456,562,991	\$2,510,725,246	\$2,552,414,748	\$2,599,184,450	1.8%	2.1%
Use tax	\$200,035,296	\$176,949,415	\$175,863,321	\$255,972,866	(\$4,301,122)	\$68,753,302	-1698.5%	5.1%
State of Utah	\$28,646,754,797	\$29,998,540,713	\$31,645,012,864	\$32,426,188,569	\$32,512,151,329	\$32,560,042,162	0.1%	2.5%

Travel & Tourism Taxes - Gross Taxable Retail Sales

Taxable Retail Sales in Utah

% Change 2002 vs. 2003



The Utah State Sales and Use Tax is 4.75%. The same rate applies to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, commercial electric, gas and heat utility service, hotel and motel accommodations and certain other services. There are several exemption provisions. Use Tax is charged at the same rate as above on tangible personal property that is purchased for use, consumption or storage in Utah.

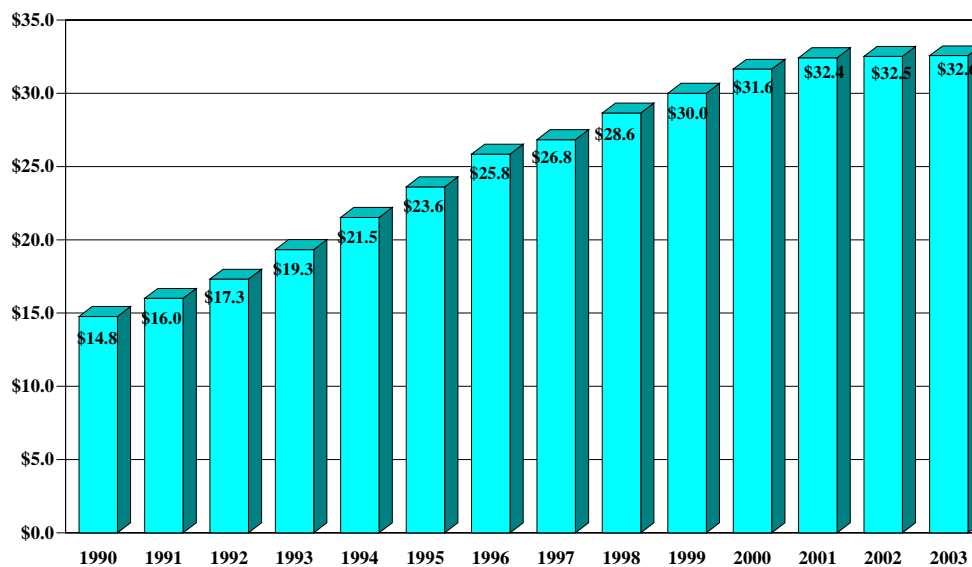
Local city or county governments may make various additions to the State Sales and Use Tax as follows:

- Local Sales & Use Tax (1%)
- Mass Transit Tax (up to 0.5%)
- Rural Hospital Tax (1%)
- Botanical, Cultural, Zoo Tax (0.1%)
- Highways Tax (0.25%)
- County Option Sales Tax (0.25%)
- Resort Communities Tax (up to 1.5%)

-- See "Travel Tax Rates" for combined sales tax rates in each locality.

Gross Taxable Sales in Utah

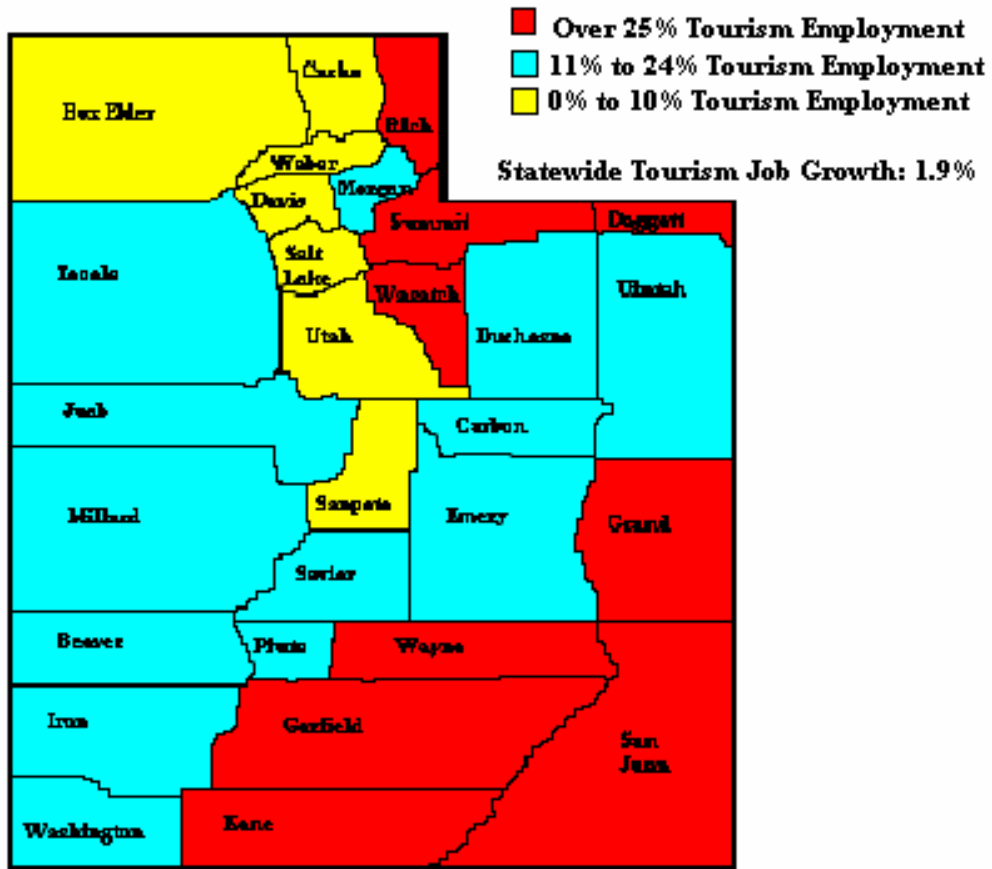
Billions





County Tourism Profiles

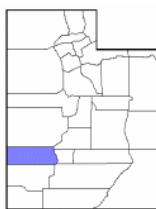
Tourism Jobs As Percentage of Total Non-Farm Jobs, 2003



Beaver
Box Elder
Cache
Carbon
Daggett
Davis
Duchesne
Emery
Garfield
Grand

Iron
Juab
Kane
Millard
Morgan
Piute
Rich
Salt Lake
San Juan
Sanpete

Sevier
Summit
Tooele
Uintah
Utah
Wasatch
Washington
Wayne
Weber



BEAVER COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001 (old)	2001 (new)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	5,883	5,978	6,005	6,028	6,198	6,285	6,285	0.0%	23
Total Non-Ag Employment	1,830	1,841	1,886	1,860		1,894	1,850	-2.3%	24
Non-Ag Avg Monthly Wage	\$1,682	\$1,689	\$1,684	\$1,741		\$1,771	\$1,936	9.3%	19
Per Capita Income	\$17,139	\$18,219	\$20,494	\$23,344	\$24,533	\$24,111	\$24,468	1.5%	6
Unemployment Rate	5.0%	3.9%	3.6%	4.2%		4.9%	5.5%	12.2%	11
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$24.3	\$24.1	\$24.5	\$23.1	\$19.1	\$15.4	\$14.8	-3.9%	23
Travel & Tourism Related Employment	450	451	464	459	490	529	499	-5.7%	23
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$506.2	\$500.5	\$509.8	\$480.0	\$434.8	\$428.6	\$309.1	-27.9%	23
Gross Taxable Room Rents	\$2,995	\$2,870	\$3,076	\$2,934		\$3,486	\$3,238	-7.1%	20
Transient Room Tax	\$89.9	\$86.1	\$92.3	\$88.0		\$104.6	\$97.2	-7.1%	20
Restaurant Tax	--	--	--	\$19.8		\$57.6	\$55.8	-3.1%	21
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$54.0	\$56.8	\$59.5	\$57.2		\$78.6	\$78.3	-0.4%	23
REGIONAL VISITATION COUNTS									
I-15 UT/AZ Traffic Count	6,139,300	6,359,030	6,396,625	6,674,025		7,206,925	7,278,100	1.0%	
Zion N.P.	2,370,048	2,440,044	2,432,348	2,227,490		2,647,775	5,042,756	90.5%	
Bryce Canyon N.P.	1,166,331	1,081,521	1,099,275	1,068,619		886,436	903,760	2.0%	
Cedar Breaks N.M.	578,974	597,460	550,657	690,652		690,652	569,455	-17.5%	
Grand Staircase-Escalante N.M.	849,628	1,141,131	572,176	683,286		683,286	695,900	1.8%	
Capitol Reef N.P.	656,026	680,153	612,656	527,760		527,760	535,439	1.5%	
Utah Shakespearean Festival	154,000	150,000	142,800	149,000		148,000	139,396	-5.8%	
Fremont Indian S.P.	105,205	95,670	94,054	79,405		83,648	71,465	-14.6%	
Minersville S.P.	35,073	55,148	25,798	29,799		11,808	N/A	N/A	
Piute S.P.	19,301	19,236	18,522	14,495		10,656	9,647	-9.5%	

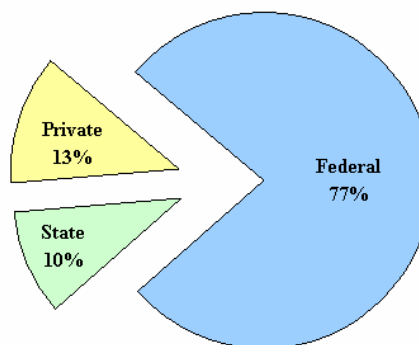
r = revised

Land Ownership - 2004	No. of Acres	% Total
Total Acres in County	1,653,045	100.0%
Federal Government	1,277,267	77.3%
BLM	1,138,290	68.9%
US Forest Service	138,977	8.4%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government	167,864	10.2%
Utah State Parks & Recreation	110	0.0%
Utah State Wildlife Reserves	11,900	0.7%
State Trust Lands	155,854	9.4%
American Indian	--	--
Private**	207,914	12.6%

*Includes Military and Bankhead Jones land

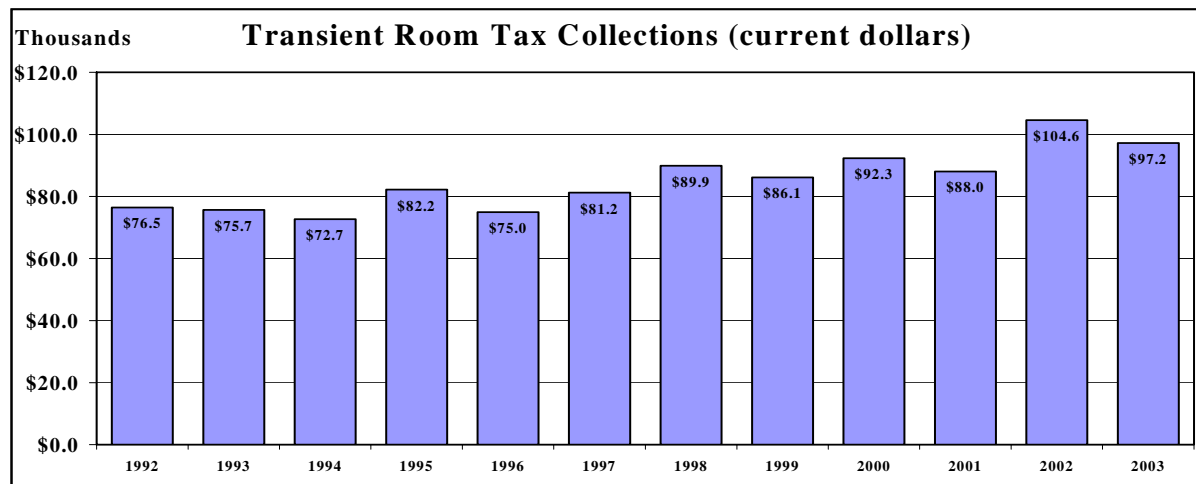
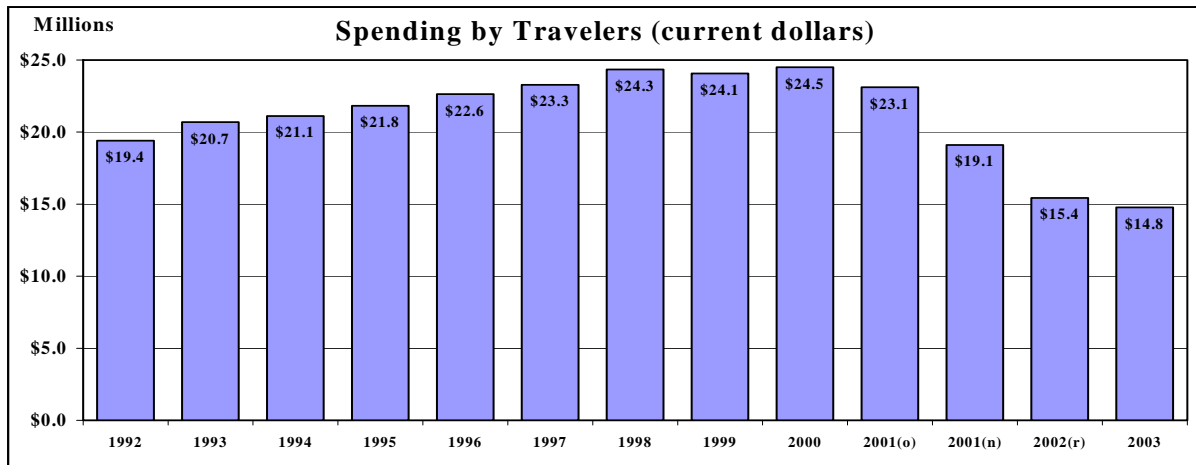
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Beaver County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



BOX ELDER COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	41,571	42,378	42,745	43,358	43,245	43,812	44,022	0.5%	8
Total Non-Ag Employment	18,945	18,095	17,749	17,545		17,659	17,805	0.8%	7
Non-Ag Avg Monthly Wage	\$2,583	\$2,561	\$2,733	\$2,756		\$2,725	\$2,757	1.2%	4
Per Capita Income	\$20,591	\$20,608	\$21,523	\$22,464	\$21,502	\$21,563	\$21,968	1.9%	11
Unemployment Rate	4.9%	4.6%	4.5%	5.6%		6.8%	6.3%	-0.5%	16
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$37.2	\$38.8	\$37.9	\$35.4	\$21.2	\$21.2	\$22.8	7.5%	18
Travel & Tourism Related Employment	688	727	718	705	739	800	860	7.5%	18
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$772.8	\$808.8	\$788.9	\$737.0	\$696.5	\$443.5	\$478.2	7.8%	18
Gross Taxable Room Rents	\$2,743	\$2,692	\$2,768	\$2,672		\$2,696	\$2,730	1.3%	21
Transient Room Tax	\$82.3	\$80.8	\$83.0	\$80.2		\$80.9	\$81.9	1.2%	21
Restaurant Tax	\$262.4	\$272.9	\$288.5	\$294.2		\$283.9	\$300.3	5.8%	9
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$378.7	\$392.6	\$388.5	\$387.0		\$397.6	\$414.5	4.3%	10
REGIONAL VISITATION COUNTS									
I-15 UT/ID Traffic Count	2,899,600	3,001,030	3,001,395	3,090,820		3,176,230	3,175,500	0.0%	
I-84 UT/ID Traffic Count	2,115,200	2,226,500	2,231,245	2,263,000		2,332,715	2,372,500	1.7%	
Brigham City Welcome Center	140,694	138,816	126,447	125,594		126,947	117,309	-7.6%	
Willard Bay S.P.	300,702	307,114	340,580	302,189		308,206	206,968	-32.8%	
Antelope Island S.P.	362,128	329,751	343,410	291,163		288,907	268,732	-7.0%	
Hyrum S.P.	54,383	67,238	74,207	75,000		76,319	74,411	-2.5%	
Golden Spike N.H.S.	46,203	47,012	45,273	44,510		47,242	45,023	-4.7%	
Ft. Buenaventura S.P.	42,813	44,217	47,441	24,154		12,400		-100.0%	

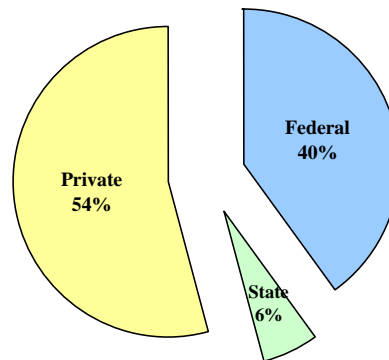
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Land Ownership - 2004		% Total
Total Acres in County	3,539,897	100.0%
Federal Government	1,412,777	39.9%
BLM	1,072,721	30.3%
US Forest Service	83,308	2.4%
National Recreation Areas	--	--
National Parks	2,264	0.1%
National Wildlife Refuge	38,141	1.1%
USFS & BLM Wilderness Area	11,545	0.3%
Other*	204,798	5.8%
State Government	207,221	5.9%
Utah State Parks & Recreation	--	--
Utah State Wildlife Reserves	25,261	0.7%
State Trust Lands	181,960	5.1%
American Indian	--	--
Private**	1,919,899	54.2%

*Includes Military and Bankhead Jones land

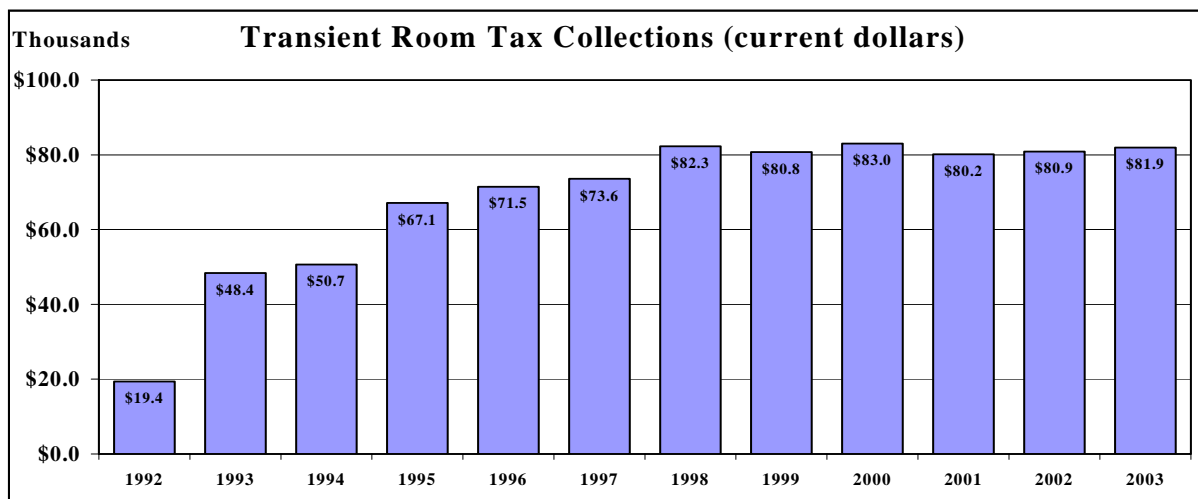
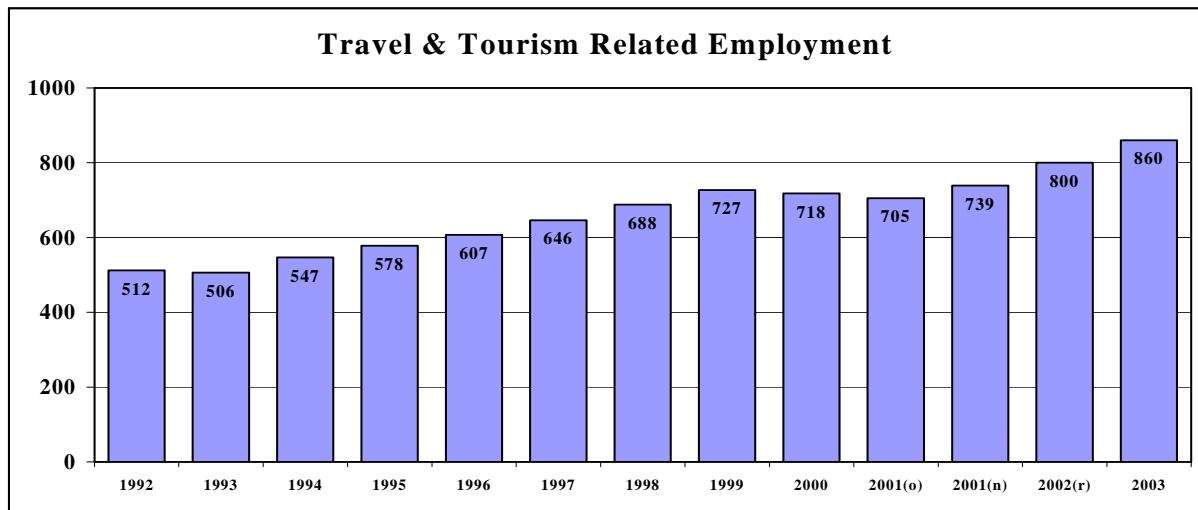
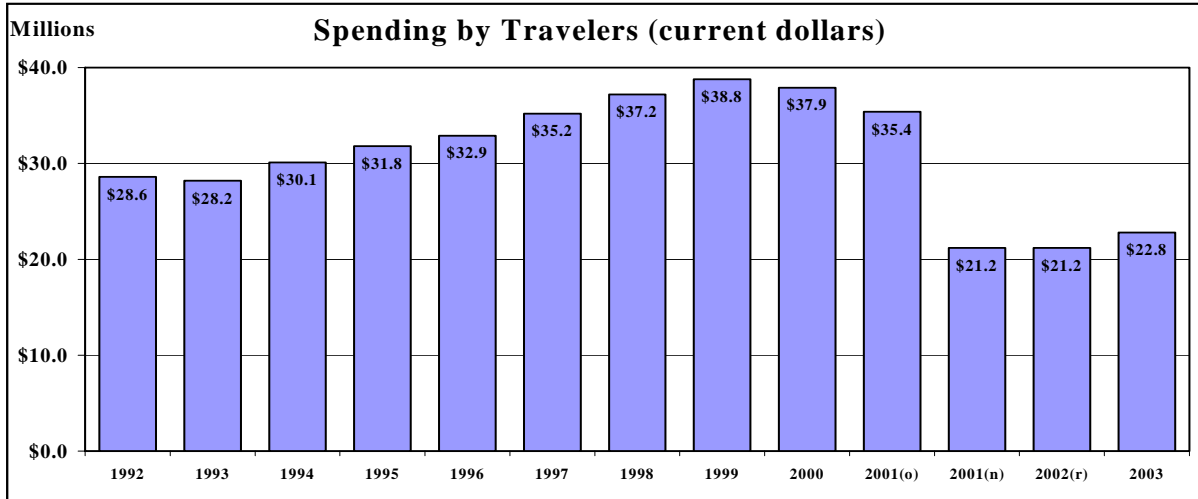
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Box Elder County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



CACHE COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	89,866	90,299	91,391	92,111	93,372	95,460	98,176	2.8%	6
Total Non-Ag Employment	40,255	41,171	41,838	42,602		42,988	44,236	2.9%	5
Non-Ag Avg Monthly Wage	\$1,693	\$1,781	\$1,807	\$1,862		\$1,933	\$1,980	2.4%	16
Per Capita Income	\$17,612	\$18,057	\$18,757	\$19,365	\$19,537	\$19,792	\$20,128	1.7%	18
Unemployment Rate	3.1%	2.7%	2.5%	3.2%		4.3%	3.7%	-0.6%	1
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$74.5	\$75.7	\$76.8	\$72.8	\$44.9	\$58.7	\$56.5	-3.7%	11
Travel & Tourism Related Employment	1,379	1,419	1,454	1,449	2,078	2,560	2,526	-1.3%	7
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$1,550.2	\$1,574.8	\$1,597.5	\$1,515.0	\$1,896.2	\$1,228.9	\$1,183.7	-3.7%	11
Gross Taxable Room Rents	\$7,462	\$7,518	\$7,838	\$7,566		\$8,267	\$7,599	-8.1%	11
Transient Room Tax	\$223.9	\$225.5	\$235.2	\$227.0		\$248.0	\$228.0	-8.1%	11
Restaurant Tax	\$516.7	\$581.4	\$575.4	\$601.7		\$636.2	\$661.0	3.9%	7
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$815.7	\$877.5	\$881.7	\$936.5		\$991.9	\$1,030.0	3.8%	6
REGIONAL VISITATION COUNTS									
SR-91 UT/ID Traffic Count	2,244,750	2,272,855	2,261,175	2,273,950		2,345,125	2,379,800	1.5%	
SR-89 UT/ID Traffic Count	753,725	784,750	870,525	870,525		846,800	901,550	6.5%	
Bear Lake (3 Locations)	277,616	277,541	289,349	311,374		310,175	32,230	-89.6%	
Willard Bay S.P.	300,702	307,114	340,580	302,189		308,206	206,968	-32.8%	
Hyrum S.P.	54,383	67,238	74,207	75,000		76,319	74,411	-2.5%	

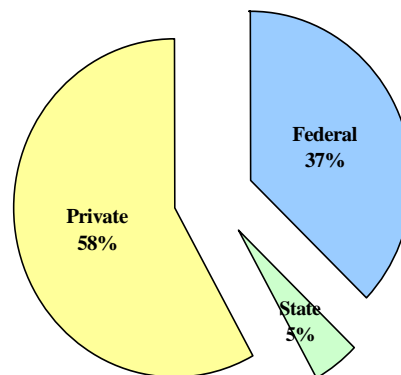
r = revised

Land Ownership - 2004		% Total
Total Acres in County	747,754	100.0%
Federal Government	278,853	37.3%
BLM	52	0.0%
US Forest Service	224,218	30.0%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	54,583	7.3%
Other*	--	--
State Government	34,922	4.7%
Utah State Parks & Recreation	316	0.0%
Utah State Wildlife Reserves	17,423	2.3%
State Trust Lands	17,183	2.3%
American Indian	--	--
Private**	433,979	58.0%

*Includes Military and Bankhead Jones land

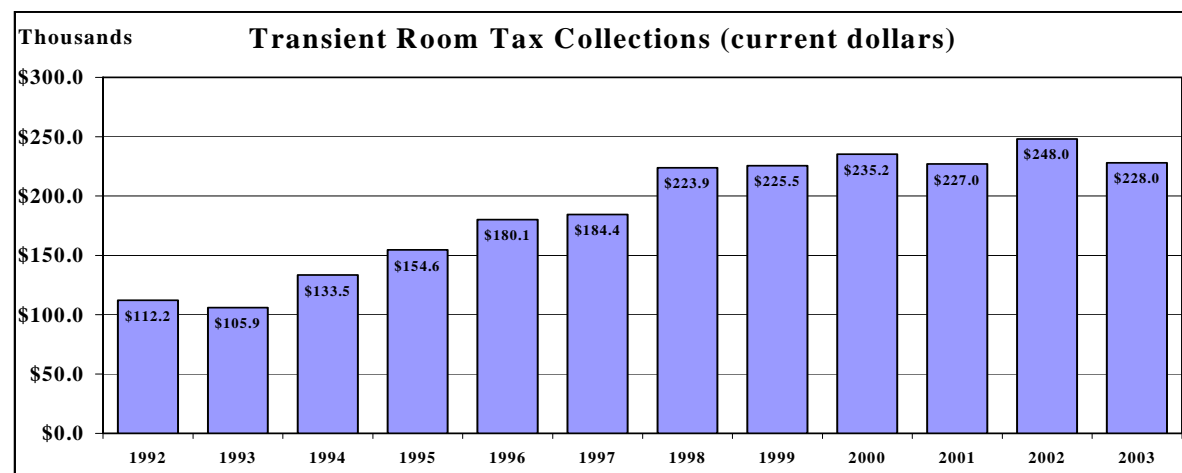
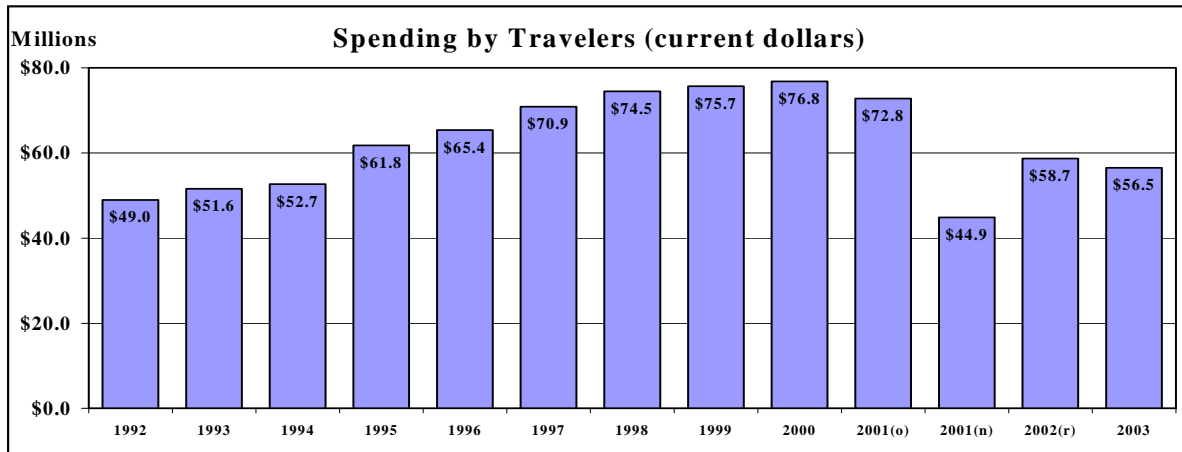
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Cache County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



CARBON COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	20,731	20,574	20,422	19,779	19,858	19,858	19,558	-1.5%	13
Total Non-Ag Employment	9,183	9,209	8,903	8,674		8,916	8,602	-3.5%	12
Non-Ag Avg Monthly Wage	\$2,058	\$2,100	\$2,189	\$2,257		\$2,241	\$2,287	2.1%	10
Per Capita Income	\$20,158	\$20,641	\$21,436	\$22,524	\$22,667	\$23,365	\$23,510	0.6%	7
Unemployment Rate	6.2%	7.0%	5.8%	6.3%		7.0%	7.8%	0.8%	23
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$40.6	\$38.8	\$33.5	\$32.6	\$34.2	\$35.0	\$29.2	-16.6%	17
Travel & Tourism Related Employment	751	727	635	649	921	1,058	1,125	6.3%	14
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$844.4	\$806.8	\$697.7	\$679.0	\$867.0	\$733.6	\$611.8	-16.6%	17
Gross Taxable Room Rents	\$3,671	\$4,478	\$4,475	\$4,631		\$5,344	\$4,362	-18.4%	17
Transient Room Tax	\$110.1	\$134.3	\$134.2	\$138.9		\$160.3	\$130.9	-18.3%	17
Restaurant Tax	\$148.7	\$160.4	\$155.0	\$163.4		\$164.4	\$172.7	5.0%	14
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$350.3	\$344.8	\$346.7	\$362.0		\$351.1	\$333.8	-4.9%	11
REGIONAL VISITATION COUNTS									
I-70 UT/CO Traffic Count	2,127,220	2,350,965	2,314,830	2,493,680		2,617,780	2,459,005	-6.1%	
Arches N.P.	837,161	869,980	786,429	754,026		769,672	757,781	-1.5%	
Canyonlands N.P.	436,524	446,160	401,558	368,592		375,549	386,985	3.0%	
Green River S.P.	116,471	143,600	138,531	101,599		92,578	83,951	-9.3%	
Scofield S.P.	96,755	102,311	89,971	76,648		99,167	106,942	7.8%	
Goblin Valley S.P.	70,860	82,978	71,110	75,702		72,004	67,913	-5.7%	
Huntington S.P.	66,099	66,687	64,852	59,927		54,426	41,270	-24.2%	
Millsite S.P.	48,297	44,327	43,878	40,829		28,920	17,130	-40.8%	

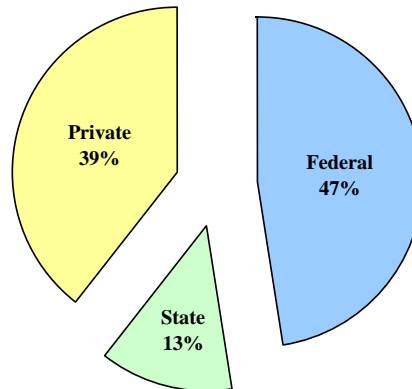
r = revised

Land Ownership - 2004		% Total
Total Acres in County	947,629	100.0%
Federal Government	449,603	47.4%
BLM	419,276	44.2%
US Forest Service	30,327	3.2%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government	124,120	13.1%
Utah State Parks & Recreation	33	0.0%
Utah State Wildlife Reserves	13,892	1.5%
State Trust Lands	110,195	11.6%
American Indian	73	0.0%
Private**	373,833	39.4%

*Includes Military and Bankhead Jones land

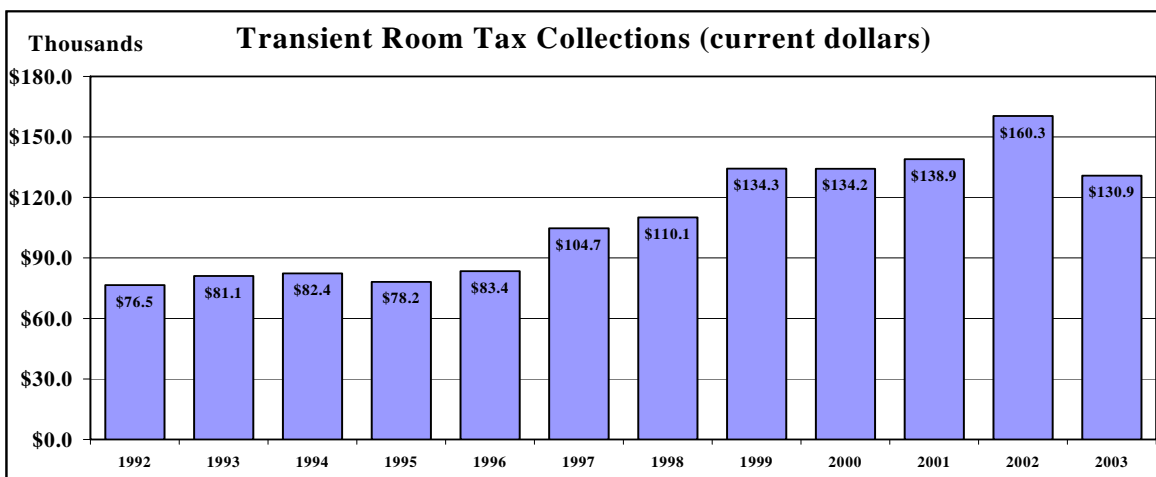
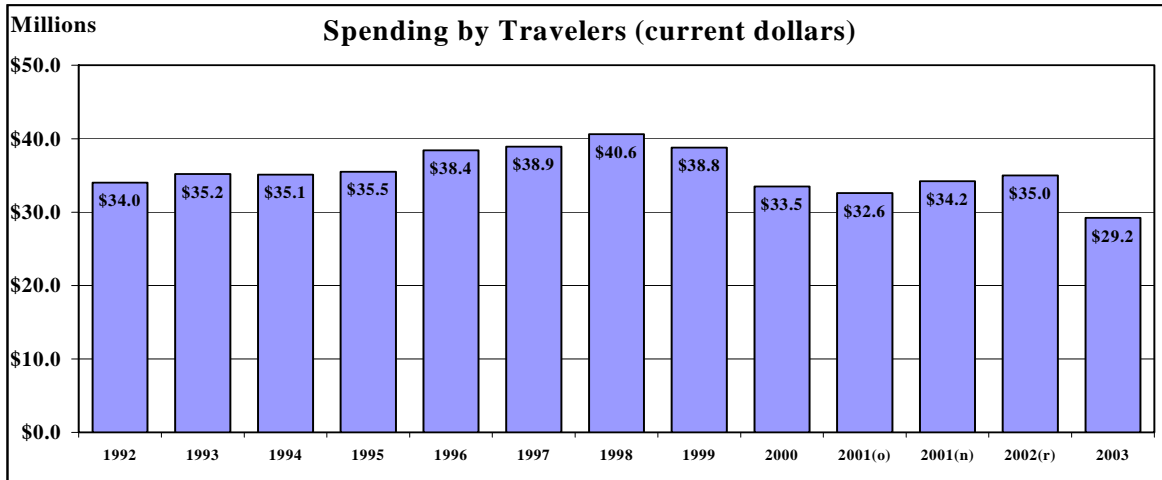
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Carbon County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



DAGGETT COUNTY TOURISM PROFILE

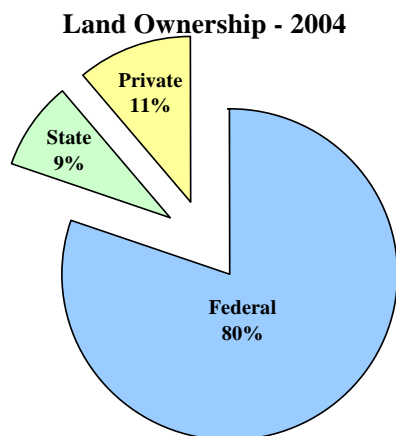
County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	849	877	921	907	944	916	921	0.5%	29
Total Non-Ag Employment	408	437	468	427		427	443	3.7%	28
Non-Ag Avg Monthly Wage	\$1,836	\$2,019	\$1,922	\$1,954		\$1,936	\$1,987	2.6%	15
Per Capita Income	\$15,201	\$15,080	\$14,223	\$15,981	\$16,507	\$17,330	\$17,698	2.1%	27
Unemployment Rate	4.0%	3.8%	3.2%	4.6%		4.7%	4.7%	0.0%	7
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$10.5	\$11.0	\$11.7	\$10.5	\$8.3	\$6.7	\$5.1	-23.9%	28
Travel & Tourism Related Employment	194	206	222	208	279	258	257	-0.4%	26
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$218.3	\$228.6	\$243.9	\$218.0	\$262.0	\$139.6	\$106.7	-23.6%	28
Gross Taxable Room Rents	\$1,817	\$1,770	\$1,784	\$1,886		\$1,993	\$1,754	-12.0%	25
Transient Room Tax	\$54.5	\$53.1	\$53.5	\$56.6		\$59.8	\$52.6	-12.0%	25
Restaurant Tax	\$13.2	\$14.0	\$15.7	\$15.6		\$16.0	\$13.5	-15.6%	25
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$10.2	\$11.1	\$13.7	\$14.6		\$14.7	\$11.7	-20.4%	28
REGIONAL VISITATION COUNTS									
SR-40 UT/CO Traffic Count	534,725	559,545	554,800	596,045		608,090	616,850	1.4%	
SR-191 UT/WY Traffic Count	127,750	133,225	149,650	NA		NA	409,895	NA	
Flaming Gorge N.R.A.	1,018,000	1,043,500	1,044,000	940,000		917,000	1,133,635	23.6%	
Dinosaur N.M.	420,295	410,742	397,069	326,431		299,142	289,846	-3.1%	
Starvation S.P.	101,652	100,049	95,302	100,337		107,944	110,301	2.2%	
Utah Field House S.P.	98,520	77,293	73,625	64,906		60,780	52,150	-14.2%	
Steinaker S.P.	51,104	59,687	38,541	44,325		29,928	35,400	18.3%	
Red Fleet S.P.	35,965	29,340	42,456	35,998		46,991	33,162	-29.4%	

r = revised

Land Ownership - 2004		% Total
Total Acres in County	447,902	100.0%
Federal Government	359,039	80.2%
BLM	113,740	25.4%
US Forest Service	166,304	37.1%
National Recreation Areas	78,995	17.6%
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government	39,402	8.8%
Utah State Parks & Recreation	--	--
Utah State Wildlife Reserves	8,716	1.9%
State Trust Lands	30,686	6.9%
American Indian	--	--
Private**	49,461	11.0%

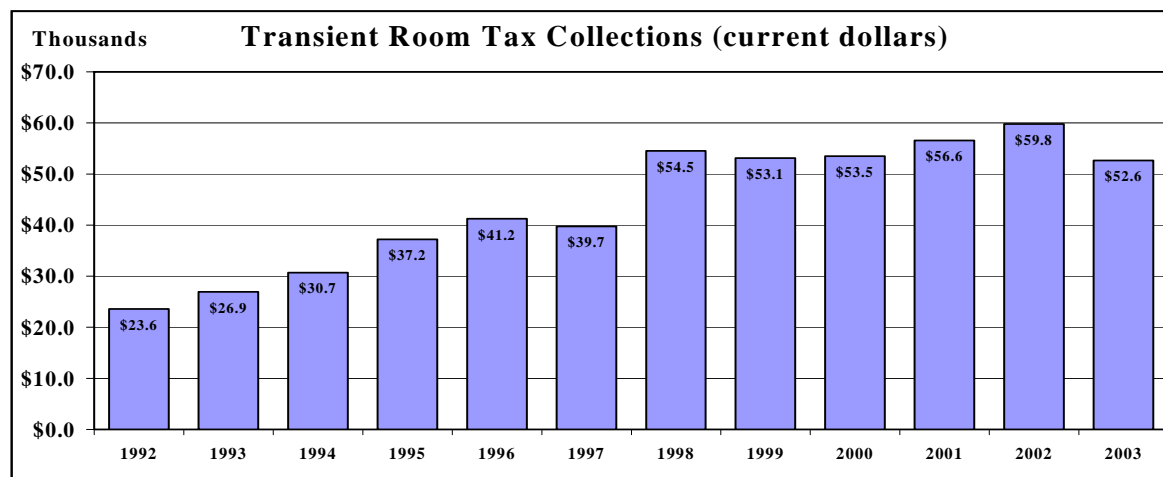
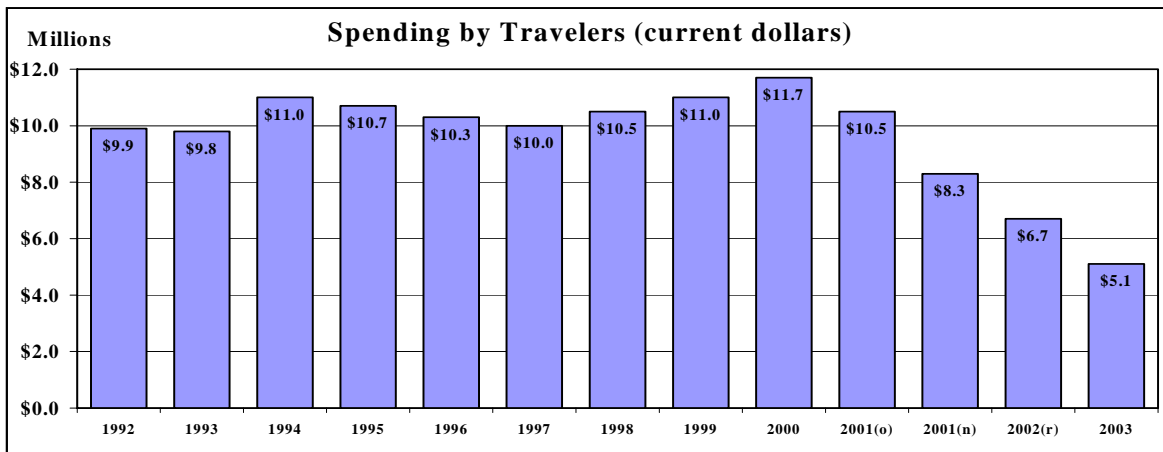
*Includes Military and Bankhead Jones land

**May include some local government land



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Daggett County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



DAVIS COUNTY TOURISM PROFILE

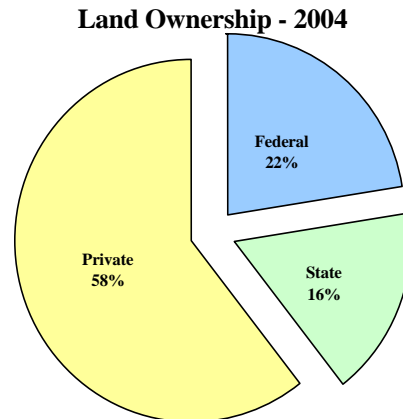
County Indicator	1998	1999	2000	2001(o)	2001(n)	2002	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	230,937	235,912	238,994	244,330	244,845	250,265	256,554	2.5%	3
Total Non-Ag Employment	80,192	82,248	82,234	87,739		88,902	89,722	0.9%	3
Non-Ag Avg Monthly Wage	\$2,087	\$2,155	\$2,290	\$2,392		\$2,497	\$2,585	3.5%	5
Per Capita Income	\$21,896	\$22,543	\$23,963	\$24,649	\$25,430	\$25,947	\$26,510	2.2%	3
Unemployment Rate	3.5%	3.5%	3.0%	3.8%		5.2%	5.2%	0.0%	9
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$266.0	\$272.7	\$282.1	\$277.6	\$262.7	\$262.0	\$264.0	0.8%	4
Travel & Tourism Related Employment	4,922	5,111	5,340	5,521	7,419	7,592	7,915	4.3%	2
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$5,532.0	\$5,672.3	\$5,867.2	\$5,773.0	\$7,213.0	\$5,485.0	\$5,527.0	0.8%	4
Gross Taxable Room Rents	\$13,429	\$13,330	\$15,291	\$14,559		\$22,185	\$15,833	-28.6%	7
Transient Room Tax	\$402.9	\$399.9	\$458.7	\$436.8		\$665.5	\$475.0	-28.6%	7
Restaurant Tax	\$1,543.8	\$1,623.3	\$1,716.2	\$1,787.3		\$1,893.8	\$1,937.3	2.3%	3
Car Rental Tax	\$22.8	\$89.0	\$84.8	\$29.3		\$109.6	\$108.6	-0.9%	3
Gross Taxable Retail Sales (millions)	\$2,333.0	\$2,501.5	\$2,561.9	\$2,690.5		\$2,759.2	\$2,795.0	1.3%	3
REGIONAL VISITATION COUNTS									
S.L. Airport Passengers	20,297,371	19,944,556	19,900,770	18,914,891		18,652,758	18,466,756	-1.0%	
Lagoon Amusement Park	1,150,000	1,210,000	1,200,000	1,100,000		1,100,000	1,100,000	0.0%	
Willard Bay S.P.	300,702	307,114	340,580	302,189		308,206	206,968	-32.8%	
This Is The Place S.P.	300,931	290,036	294,178	293,661		269,683	61,943	-77.0%	
Antelope Island S.P.	362,128	329,751	343,410	291,163		288,907	268,732	-7.0%	
Great Salt Lake S.P.	56,585	136,496	142,433	144,272		136,238	139,254	2.2%	
East Canyon S.P.	83,322	87,769	99,617	105,737		102,040	71,101	-30.3%	
Golden Spike N.H.S.	46,203	47,012	45,273	44,510		47,242	45,023	-4.7%	
Ft. Buenaventura S.P.	42,813	44,217	47,441	24,154		12,400	NA	NA	

r = revised

Land Ownership - 2004	% Total	
Total Acres in County	173,291	100.0%
Federal Government	37,605	21.7%
BLM	372	0.2%
US Forest Service	37,233	21.5%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	6,598	3.8%
State Government	27,917	16.1%
Utah State Parks & Recreation	27,498	15.9%
Utah State Wildlife Reserves	388	0.2%
State Trust Lands	31	0.0%
American Indian	--	--
Private**	101,171	58.4%

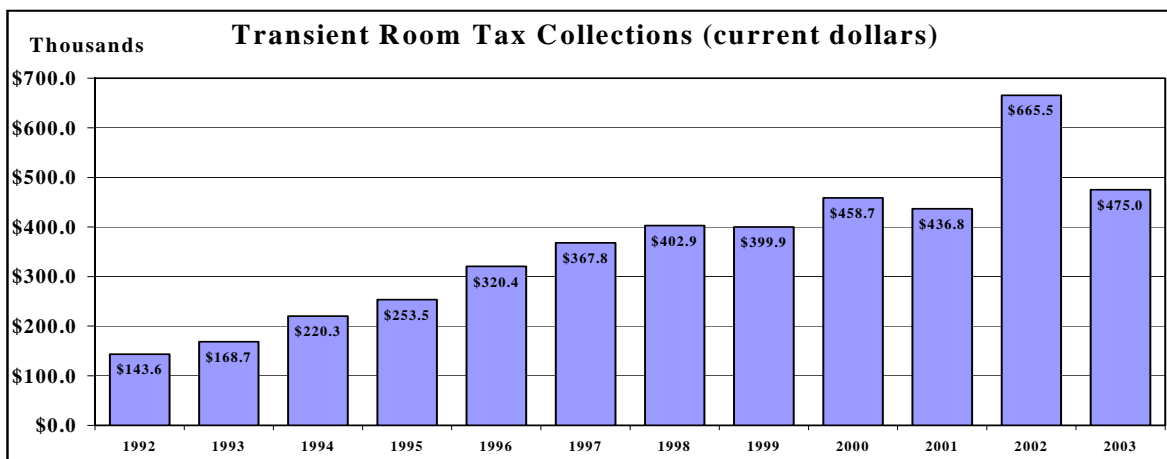
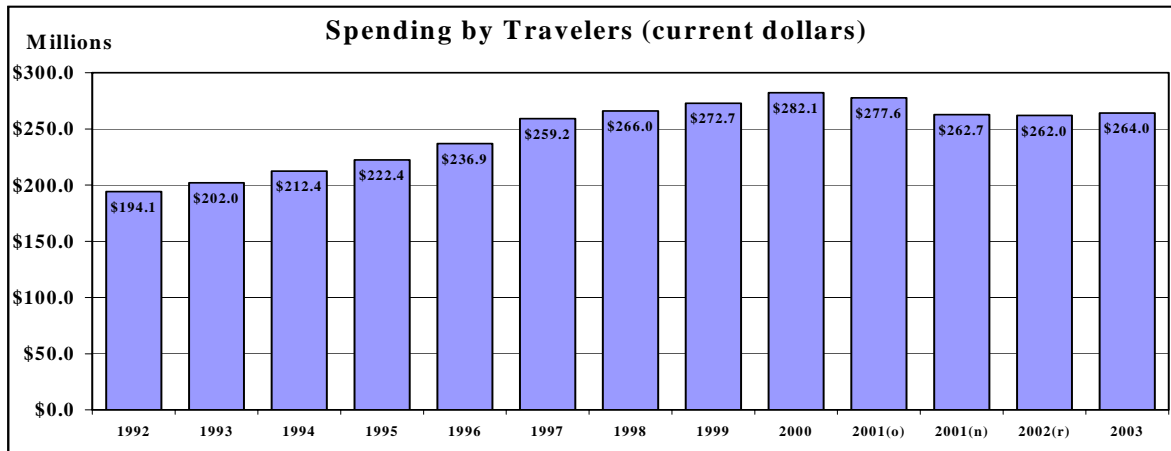
*Includes Military and Bankhead Jones land

**May include some local government land



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Davis County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



DUCHESNE COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	14,218	14,395	14,371	14,536	14,646	14,856	14,698	-1.1%	16
Total Non-Ag Employment	4,790	4,603	4,766	5,141		5,192	5,048	-2.8%	15
Non-Ag Avg Monthly Wage	\$1,855	\$1,842	\$1,981	\$2,158		\$2,176	\$2,108	-3.1%	13
Per Capita Income	\$16,559	\$16,565	\$17,874	\$19,829	\$20,893	\$20,854	\$21,037	0.9%	14
Unemployment Rate	7.5%	9.4%	6.0%	6.2%		8.5%	8.1%	-0.4%	25
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$25.9	\$25.8	\$26.3	\$25.3	\$18.1	\$22.0	\$21.8	-0.9%	19
Travel & Tourism Related Employment	479	483	497	503	615	717	695	-3.1%	19
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$538.9	\$536.0	\$546.1	\$526.0	\$570.0	\$461.4	\$456.2	-1.1%	19
Gross Taxable Room Rents	\$963	\$778	\$844	\$922		\$866	\$993	14.7%	27
Transient Room Tax	\$28.9	\$23.3	\$25.3	\$27.7		\$26.0	\$29.8	14.6%	27
Restaurant Tax	\$55.6	\$55.2	\$60.1	\$67.3		\$72.1	\$71.0	-1.5%	19
Car Rental Tax	--	--	\$0.2	\$0.0		--	\$1.7	NA	7
Gross Taxable Retail Sales (millions)	\$149.0	\$114.0	\$152.7	\$164.0		\$145.1	\$157.0	8.2%	17
REGIONAL VISITATION COUNTS									
SR-40 UT/CO Traffic Count	534,725	559,545	554,800	596,045		608,090	616,850	1.4%	
SR-191 UT/WY Traffic Count	127,750	133,225	149,650	NA		NA	NA	NA	
Flaming Gorge N.R.A.	1,018,000	1,043,500	1,044,000	940,000		917,000	1,133,635	23.6%	
Dinosaur N.M.	420,295	410,742	397,069	326,431		299,142	289,846	-3.1%	
Starvation S.P.	101,652	100,049	95,302	100,337		107,944	110,301	2.2%	
Utah Field House S.P.	98,520	77,293	73,625	64,906		60,780	52,150	-14.2%	
Steinaker S.P.	51,104	59,687	38,541	44,325		29,928	35,400	18.3%	
Red Fleet S.P.	35,965	29,340	42,456	35,998		46,991	33,162	-29.4%	

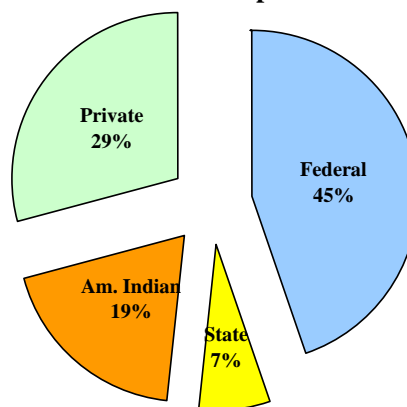
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Land Ownership - 2004		% Total
Total Acres in County	2,068,362	100.0%
Federal Government		
BLM	206,476	10.0%
US Forest Service	453,871	21.9%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	263,787	12.8%
Other*	--	--
State Government		
Utah State Parks & Recreation	3,989	0.2%
Utah State Wildlife Reserves	84,320	4.1%
State Trust Lands	54,496	2.6%
American Indian		
	395,447	19.1%
Private**		
	605,976	29.3%

*Includes Military and Bankhead Jones land

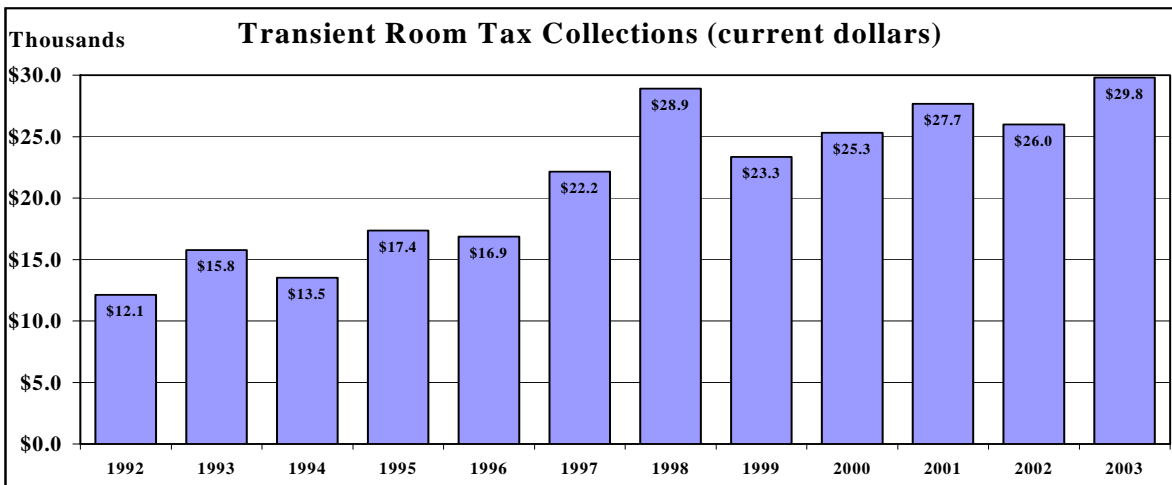
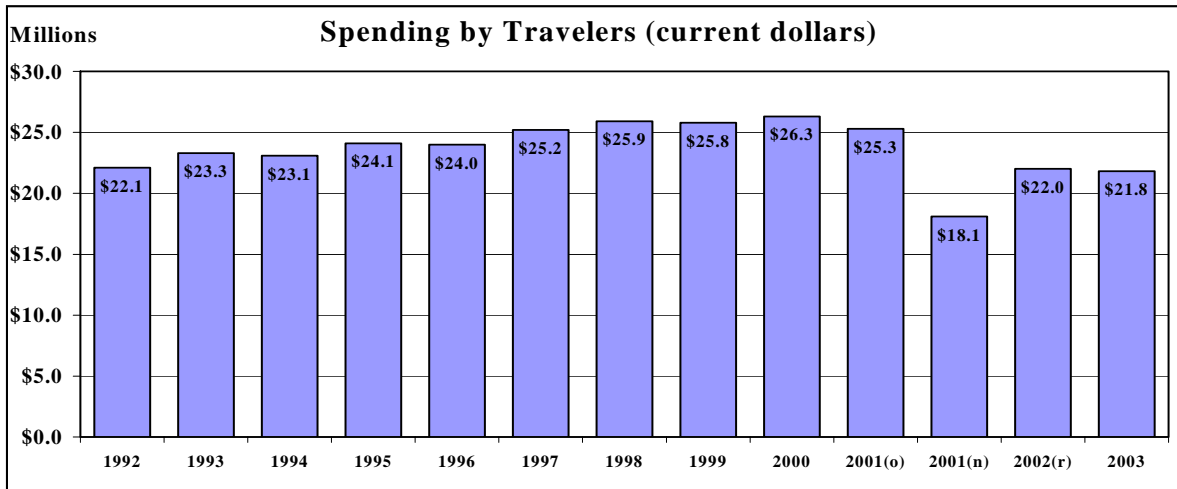
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Duchesne County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



EMERY COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	10,914	10,916	10,860	10,655	10,473	10,540	10,477	-0.6%	19
Total Non-Ag Employment	3,793	3,663	3,608	3,520		3,447	3,498	1.5%	20
Non-Ag Avg Monthly Wage	\$2,643	\$2,728	\$2,844	\$2,991		\$2,931	\$2,831	-3.4%	1
Per Capita Income	\$16,280	\$16,689	\$17,328	\$17,874	\$18,538	\$18,776	\$19,070	1.6%	23
Unemployment Rate	8.0%	7.3%	6.5%	9.6%		9.8%	11.0%	1.2%	29
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$15.1	\$13.8	\$13.4	\$13.6	\$15.5	\$11.6	\$12.0	3.4%	24
Travel & Tourism Related Employment	280	258	253	270	555	367	386	5.2%	24
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from									
Traveler Spending	\$315.0	\$286.0	\$278.0	\$282.0	\$389.0	\$242.3	\$250.4	3.3%	24
Gross Taxable Room Rents	\$1,405	\$930	\$736	\$639		\$768	\$4,405	473.6%	16
Transient Room Tax	\$42.1	\$27.9	\$22.1	\$19.2		\$23.0	\$132.2	474.8%	16
Restaurant Tax	--	--	--	--		--	--	--	--
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$108.3	\$86.2	\$78.5	\$102.8		\$106.3	\$104.3	-1.9%	19
REGIONAL VISITATION COUNTS									
I-70 UT/CO Traffic Count	2,127,220	2,350,965	2,314,830	2,493,680		2,617,780	2,459,005	-6.1%	
Arches N.P.	837,161	869,980	786,429	754,026		769,672	757,781	-1.5%	
Capitol Reef N.P.	656,026	680,153	612,656	527,760		527,760	535,439	1.5%	
Canyonlands N.P.	436,524	446,160	401,558	368,592		375,549	386,985	3.0%	
Green River S.P.	116,471	143,600	138,531	101,599		92,578	83,951	-9.3%	
Scofield S.P.	96,755	102,311	89,971	76,648		99,167	106,942	7.8%	
Goblin Valley S.P.	70,860	82,978	71,110	75,702		72,004	67,913	-5.7%	
Huntington S.P.	66,099	66,687	64,852	59,927		54,426	41,270	-24.2%	
Millsite S.P.	48,287	44,327	43,878	40,829		28,920	17,130	-40.8%	

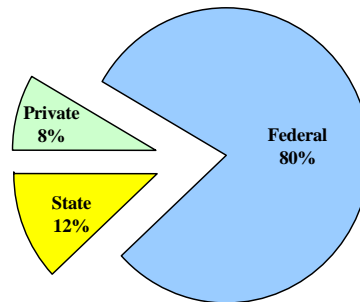
r = revised

Land Ownership - 2004		% Total
Total Acres in County	2,857,265	100.0%
Federal Government	2,276,743	79.7%
BLM	2,064,044	72.2%
US Forest Service	210,614	7.4%
National Recreation Areas	--	--
National Parks	2,085	0.1%
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government	341,575	12.0%
Utah State Parks & Recreation	2,724	0.1%
Utah State Wildlife Reserves	3,206	0.1%
State Trust Lands	335,645	11.7%
American Indian	29	0.0%
Private**	238,918	8.4%

*Includes Military and Bankhead Jones land

**May include some local government land

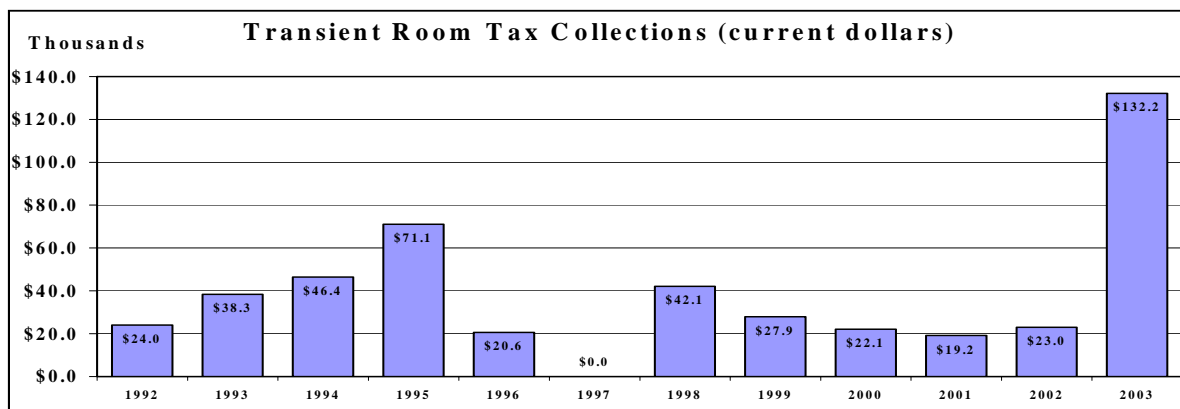
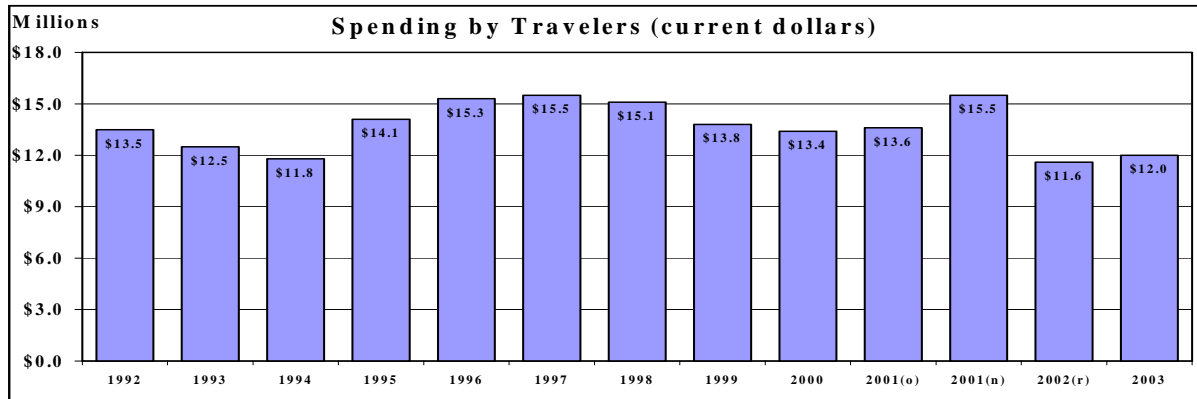
Land Ownership - 2004



At the end of 2002, the city of Green River was annexed from Grand County into Emery County. Therefore, the increases in some of Emery County's indicators from 2002 to 2003 can be attributed to the increase in revenue generated by Green River.

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Emery County Tourism Profile



r = revised

At the end of 2002, the city of Green River was annexed from Grand County into Emery County. Therefore, the increases in some of Emery County's indicators from 2002 to 2003 can be attributed to the increase in revenue generated by Green River.

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



GARFIELD COUNTY TOURISM PROFILE

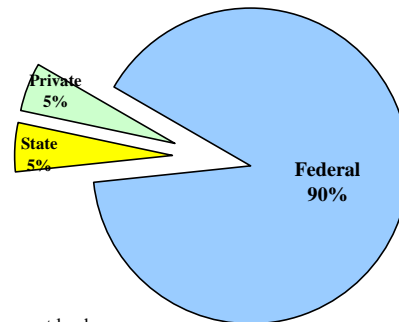
County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	4,634	4,649	4,735	4,684	4,630	4,599	4,532	-1.5%	25
Total Non-Ag Employment	2,050	2,204	2,178	2,143		2,091	2,075	-0.8%	23
Non-Ag Avg Monthly Wage	\$1,490	\$1,483	\$1,548	\$1,584		\$1,646	\$1,678	1.9%	25
Per Capita Income	\$16,334	\$16,946	\$17,208	\$17,546	\$19,188	\$19,688	\$20,311	3.2%	15
Unemployment Rate	8.7%	8.3%	7.8%	9.2%		11.7%	10.8%	-0.9%	28
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$52.6	\$59.4	\$54.8	\$50.8	\$35.6	\$34.1	\$32.5	-4.7%	16
Travel & Tourism Related Employment	974	1,114	1,038	1,011	1,000	933	904	-3.1%	17
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$1,094.9	\$1,236.3	\$1,140.5	\$1,057.0	\$916.0	\$713.9	\$680.5	-4.7%	16
Gross Taxable Room Rents	\$16,155	\$16,577	\$16,319	\$14,497		\$14,590	\$15,343	5.2%	8
Transient Room Tax	\$484.7	\$497.3	\$489.6	\$434.9		\$437.7	\$460.3	5.2%	8
Restaurant Tax	\$101.7	\$122.5	\$119.3	\$102.2		\$106.5	\$114.1	7.1%	16
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$68.0	\$71.5	\$73.1	\$66.6		\$67.9	\$68.8	1.3%	24
REGIONAL VISITATION COUNTS									
I-15 UT/AZ Traffic Count	6,139,300	6,359,030	6,396,625	6,674,025		7,206,925	7,278,100	1.0%	
SR-11 UT/AZ Traffic Count	1,454,525	1,512,925	1,509,275	1,480,075		1,525,700	1,491,025	-2.3%	
SR-89 UT/AZ Traffic Count	651,525	693,500	943,525	923,450		965,425	910,675	-5.7%	
Glen Canyon N.R.A.	2,442,990	2,639,860	2,568,111	2,340,031		2,101,772	1,842,942	-12.3%	
Zion N.P.	2,370,048	2,449,664	2,432,348	2,227,490		2,647,775	2,458,791	-7.1%	
Bryce Canyon N.P.	1,166,331	1,081,521	1,099,275	1,068,619		886,436	903,760	2.0%	
Cedar Breaks N.M.	578,974	597,460	550,657	690,652		586,938	569,455	-3.0%	
Grand Staircase-Escalante N.M.	849,628	1,141,131	572,176	683,286		670,069	695,900	3.9%	
Capitol Reef N.P.	656,026	680,153	612,656	527,760		523,458	535,439	2.3%	
Kodachrome Basin S.P.	63,380	67,440	65,007	55,940		55,254	57,689	4.4%	
Escalante S.P.	62,264	68,347	46,234	52,117		46,963	36,105	-23.1%	
Anasazi S.P.	44,584	42,276	38,560	32,975		28,896	28,896	0.0%	

Land Ownership - 2004		% Total
Total Acres in County	3,312,483	100.0%
Federal Government	2,982,308	90.0%
BLM	1,489,691	45.0%
US Forest Service	1,011,307	30.5%
National Recreation Areas	305,569	9.2%
National Parks	142,202	4.3%
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	25,444	0.8%
Other*	8,095	0.2%
State Government	161,320	4.9%
Utah State Parks & Recreation	1,520	0.0%
Utah State Wildlife Reserves	723	0.0%
State Trust Lands	159,077	4.8%
American Indian	--	--
Private**	168,855	5.1%

*Includes Military and Bankhead Jones land

**May include some local government land

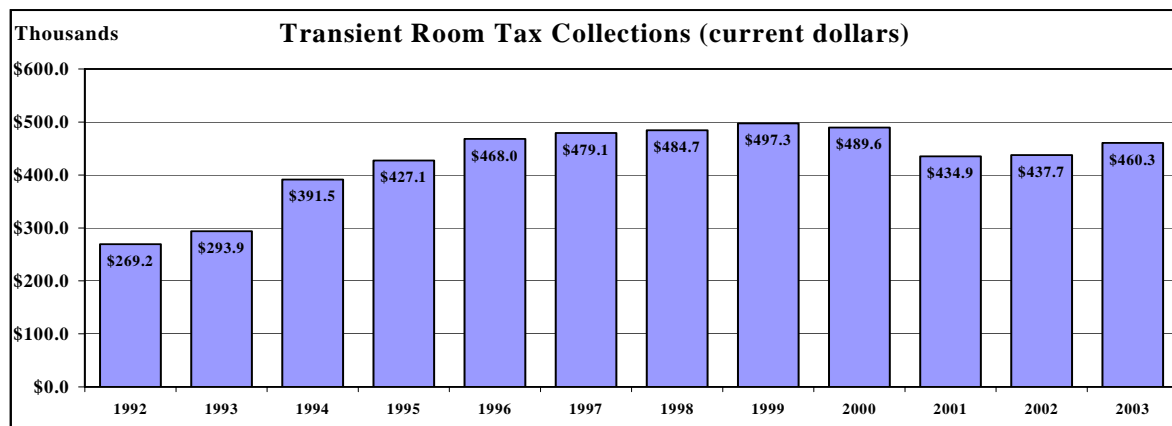
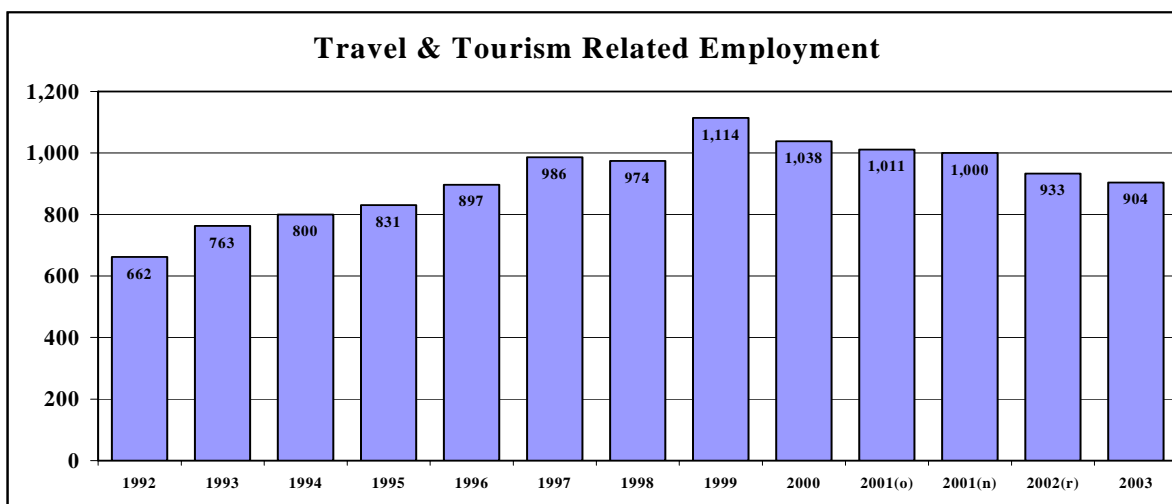
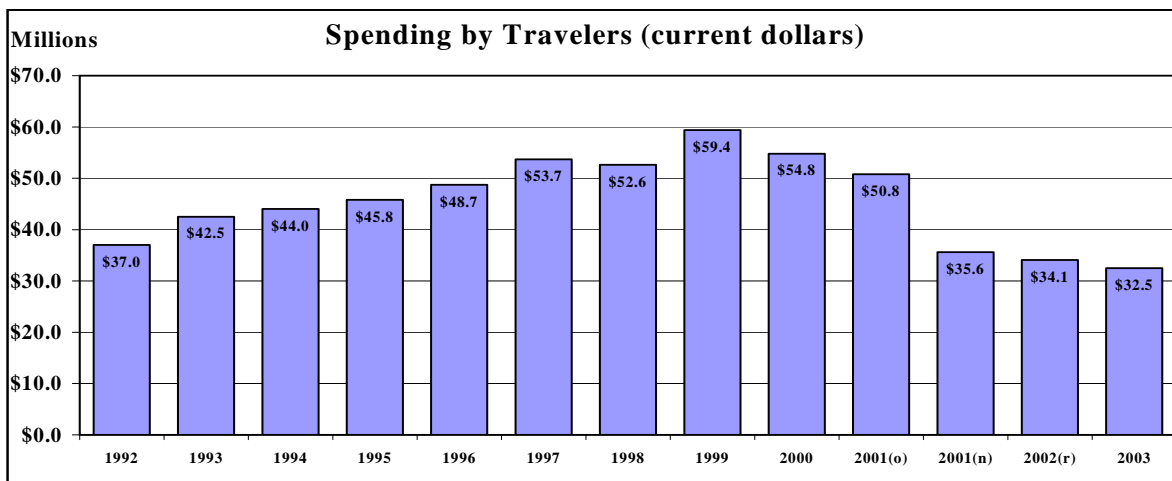
Land Ownership - 2004



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Garfield County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



GRAND COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	8,199	8,358	8,485	8,604	8,423	8,468	8,464	0.0%	21
Total Non-Ag Employment	4,055	4,323	4,166	4,223		4,222	4,263	1.0%	17
Non-Ag Avg Monthly Wage	\$1,497	\$1,580	\$1,525	\$1,608		\$1,653	\$1,699	-2.7%	24
Per Capita Income	\$19,197	\$20,103	\$20,079	\$20,710	\$20,137	\$20,678	\$21,550	4.2%	12
Unemployment Rate	7.4%	6.7%	6.5%	6.7%		7.4%	7.3%	-0.1%	21
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$98.7	\$101.3	\$99.2	\$96.5	\$99.7	\$109.3	\$100.1	-8.4%	7
Travel & Tourism Related Employment	1,827	1,898	1,878	1,920	1,944	1,978	1,999	1.1%	8
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$2,054.0	\$2,107.0	\$2,063.0	\$2,008.0	\$1,790.0	\$2,287.5	\$2,095.4	-8.4%	7
Gross Taxable Room Rents	\$24,677	\$27,616	\$26,674	\$26,204		\$27,872	\$25,148	-9.8%	5
Transient Room Tax	\$740.3	\$828.5	\$800.2	\$786.1		\$836.2	\$754.4	-9.8%	5
Restaurant Tax	\$190.6	\$217.8	\$205.8	\$213.5		\$225.3	\$222.4	-1.3%	11
Car Rental Tax	\$17.5	\$27.1	\$25.1	\$13.8		\$29.8	\$14.2	-52.3%	5
Gross Taxable Retail Sales (millions)	\$143.3	\$167.7	\$162.9	\$166.0		\$174.6	\$163.6	-6.3%	15
REGIONAL VISITATION COUNTS									
I-70 UT/CO Traffic Count	2,127,220	2,350,965	2,314,830	2,493,680		2,617,780	2,459,005	-6.1%	
Thompson Springs Welcome Center	104,835	102,847	97,896	89,389		96,369	93,905	-2.6%	
Glen Canyon N.R.A.	2,442,990	2,639,860	2,568,111	2,340,031		2,101,775	1,842,942	-12.3%	
Arches N.P.	837,161	869,980	786,429	754,026		769,672	757,781	-1.5%	
Canyonlands N.P.	436,524	446,160	401,558	368,592		375,549	386,985	3.0%	
Dead Horse Point S.P.	170,010	207,367	173,680	156,627		164,737	161,774	-1.8%	
Green River S.P.	116,471	143,600	138,531	101,599		92,578	83,951	-9.3%	

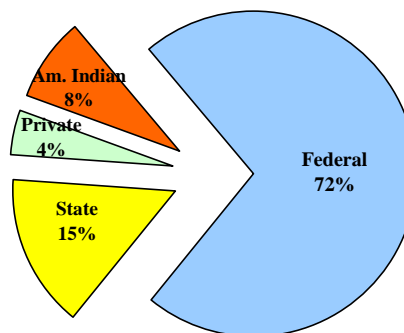
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Land Ownership - 2004		% Total
Total Acres in County	2,351,436	100.0%
Federal Government	1,691,031	71.9%
BLM	1,555,499	66.2%
US Forest Service	57,300	2.4%
National Recreation Areas	--	--
National Parks	76,602	3.3%
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	1,630	0.1%
State Government	360,284	15.3%
Utah State Parks & Recreation	3,226	0.1%
Utah State Wildlife Reserves	8,463	0.4%
State Trust Lands	348,595	14.8%
American Indian	198,339	8.4%
Private**	101,782	4.3%

*Includes Military and Bankhead Jones land

**May include some local government land

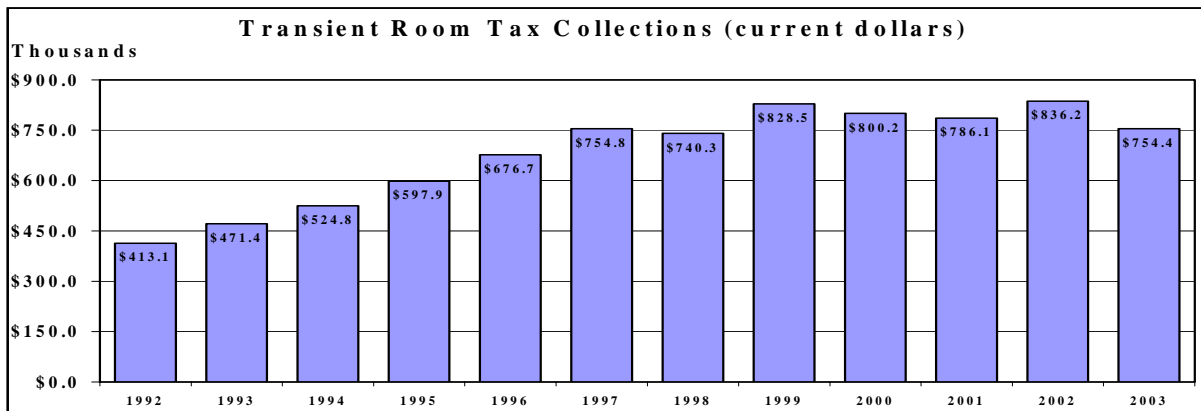
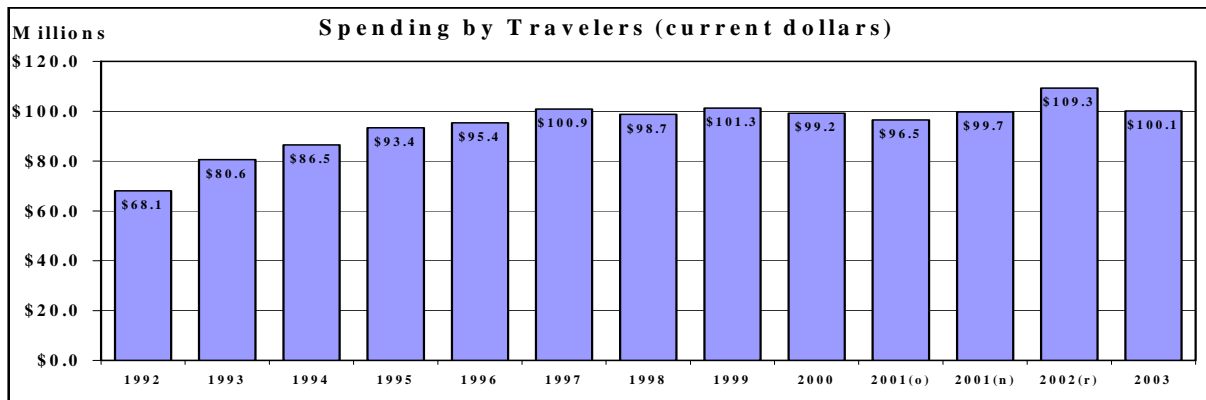
Land Ownership - 2004



At the end of 2002, the city of Green River was annexed from Grand County into Emery County. Therefore, the declines in many of Grand County's indicators from 2002 to 2003 can be attributed to the loss of revenue generated by Green River.

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Grand County Tourism Profile



r = revise

At the end of 2002, the city of Green River was annexed from Grand County into Emery County. Therefore, the declines in many of Grand County's indicators from 2002 to 2003 can be attributed to the loss of revenue generated by Green River.

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



IRON COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	31,653	32,883	33,779	34,506	34,920	35,507	36,310	2.3%	9
Total Non-Ag Employment	13,314	13,617	14,045	13,984		14,103	14,106	0.0%	9
Non-Ag Avg Monthly Wage	\$1,562	\$1,611	\$1,630	\$1,689		\$1,749	\$1,768	1.1%	22
Per Capita Income	\$15,836	\$15,572	\$16,047	\$16,873	\$17,432	\$17,939	\$18,494	3.1%	26
Unemployment Rate	4.0%	3.7%	3.1%	4.6%		5.3%	5.0%	-0.3%	8
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$86.6	\$80.2	\$78.4	\$75.5	\$127.3	\$63.7	\$63.0	-1.1%	9
Travel & Tourism Related Employment	1,603	1,504	1,484	1,501	1,044	1,599	1,848	15.6%	9
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from									
Traveler Spending	\$1,802.0	\$1,669.0	\$1,631.0	\$1,570.0	\$1,008.0	\$1,333.6	\$1,318.9	-1.1%	9
Gross Taxable Room Rents	\$12,214	\$12,776	\$14,058	\$13,017		\$13,653	\$15,030	10.1%	9
Transient Room Tax	\$366.4	\$383.3	\$421.7	\$390.5		\$409.6	\$450.9	10.1%	9
Restaurant Tax	\$275.7	\$281.4	\$303.7	\$309.9		\$324.1	\$336.3	3.8%	8
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$358.6	\$404.0	\$417.2	\$420.5		\$457.1	\$480.1	5.0%	9
REGIONAL VISITATION COUNTS									
I-15 UT/AZ Traffic Count	6,139,300	6,359,030	6,396,625	6,674,025		7,206,925	7,278,100	1.0%	
Zion N.P.	2,370,048	2,449,664	2,432,348	2,227,490		2,647,775	2,458,791	-7.1%	
Bryce Canyon N.P.	1,166,331	1,081,521	1,099,275	1,068,619		886,436	903,760	2.0%	
Quail Creek S.P.	730,901	826,215	849,034	793,326		663,390	514,718	-22.4%	
Cedar Breaks N.M.	578,974	597,460	550,657	690,652		586,938	569,455	-3.0%	
Grand Staircase-Escalante N.M.	849,628	1,141,131	572,176	683,286		670,069	695,900	3.9%	
Snow Canyon S.P.	674,498	612,093	502,107	435,210		347,804	280,285	-19.4%	
Utah Shakespearean Festival	154,000	150,000	142,800	149,000		148,000	139,396	-5.8%	
Minersville S.P.	35,689	55,148	25,798	29,799		11,808	N/A	N/A	
Iron Mission S.P.	30,529	29,485	65,450	19,539		18,882	16,549	-12.4%	

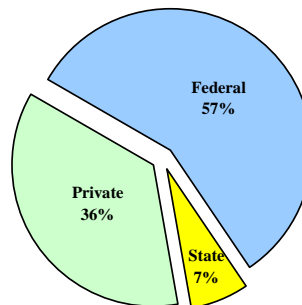
r = revised

Land Ownership - 2004		% Total
Total Acres in County	2,112,651	100.0%
Federal Government	1,206,094	57.1%
BLM	953,625	45.1%
US Forest Service	236,528	11.2%
National Recreation Areas	--	--
National Parks	8,859	0.4%
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	7,082	0.3%
Other*	--	--
State Government	139,189	6.6%
Utah State Parks & Recreation	--	--
Utah State Wildlife Reserves	5,805	0.3%
State Trust Lands	133,384	6.3%
American Indian	2,507	0.1%
Private**	764,861	36.2%

*Includes Military and Bankhead Jones land

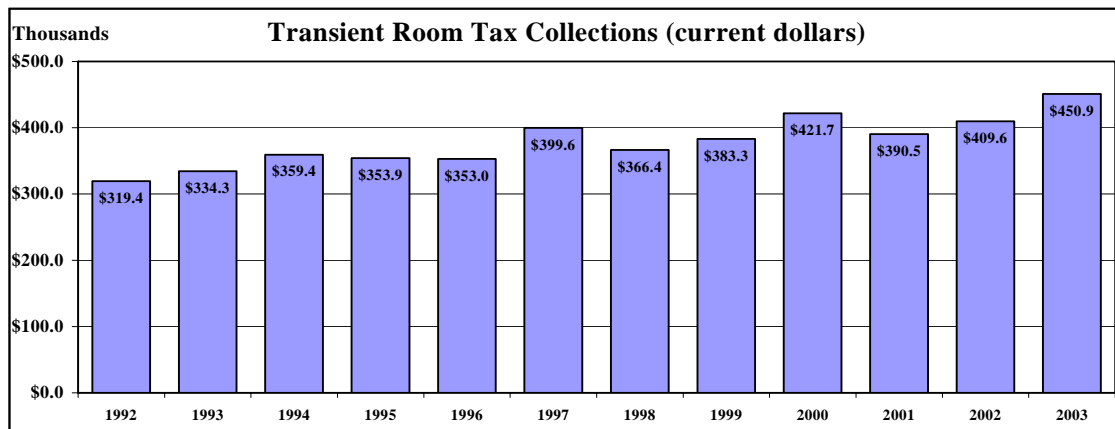
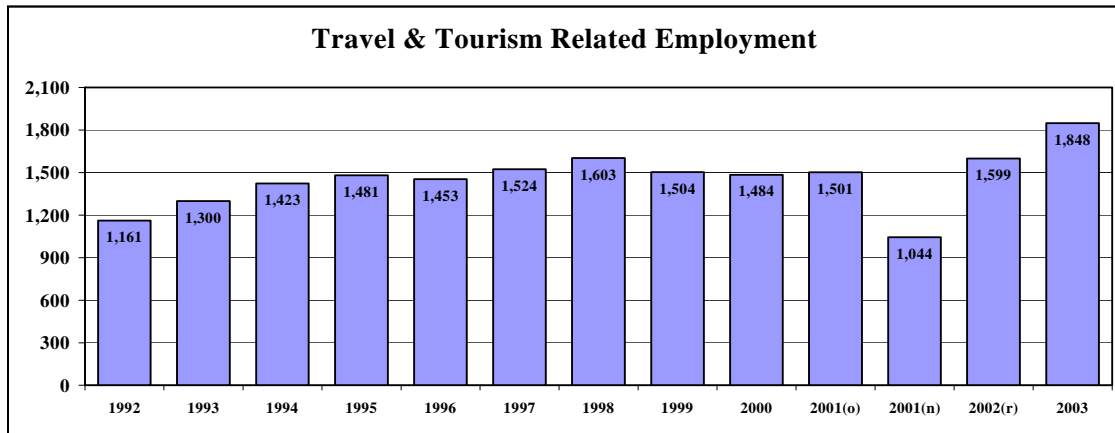
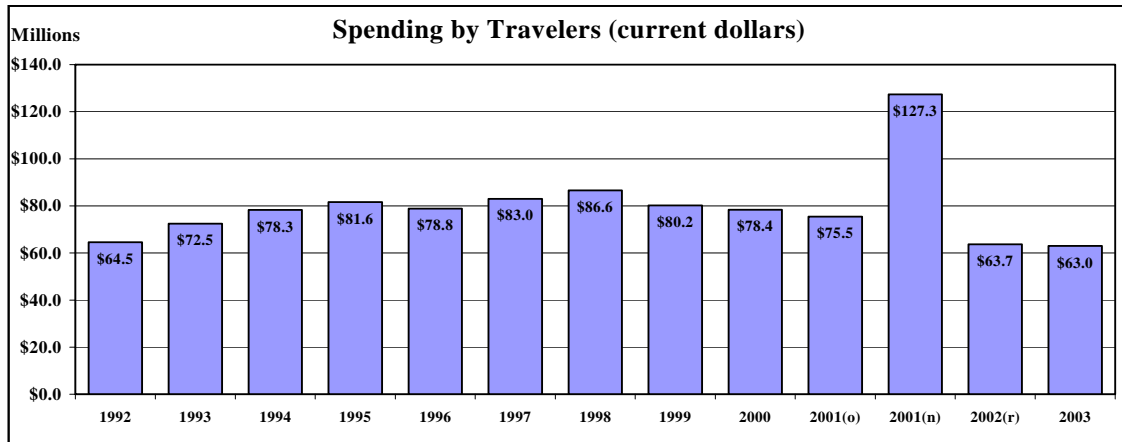
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Iron County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



JUAB COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	7,832	8,076	8,238	8,474	8,570	8,643	8,713	0.8%	10
Total Non-Ag Employment	2,467	2,480	2,508	2,670		2,736	2,560	-6.4%	22
Non-Ag Avg Monthly Wage	\$1,609	\$1,655	\$1,780	\$1,823		\$2,039	\$1,872	-8.2%	21
Per Capita Income	\$15,122	\$14,982	\$15,502	\$15,849	\$18,253	\$19,224	\$19,367	0.7%	21
Unemployment Rate	4.5%	5.0%	3.7%	5.0%		7.8%	7.3%	-0.5%	21
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$18.6	\$19.1	\$17.9	\$18.3	\$12.6	\$16.4	\$17.8	8.5%	21
Travel & Tourism Related Employment	345	358	338	363	485	504	513	1.8%	22
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$387.0	\$397.0	\$371.0	\$380.0	\$456.0	\$342.4	\$372.1	8.7%	21
Gross Taxable Room Rents	\$1,770	\$1,908	\$1,978	\$1,913		\$2,493	\$1,788	-28.3%	24
Transient Room Tax	\$53.1	\$57.2	\$59.3	\$57.4		\$74.8	\$53.6	-28.3%	24
Restaurant Tax	\$67.9	\$81.2	\$67.5	\$74.3		\$79.6	\$68.1	-14.4%	20
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$61.0	\$67.8	\$73.8	\$69.5		\$104.5	\$99.2	-5.1%	20
REGIONAL VISITATION COUNTS									
Palisade S.P.	271,548	127,547	142,253	145,878		134,524	125,624	-6.6%	
Yuba S.P.	68,316	77,612	144,911	120,881		112,381	66,660	-40.7%	
Fremont Indian S.P.	105,205	95,670	94,054	79,405		83,648	71,465	-14.6%	
Territorial Statehouse S.P.	32,016	42,329	54,444	37,237		28,451	30,156	6.0%	

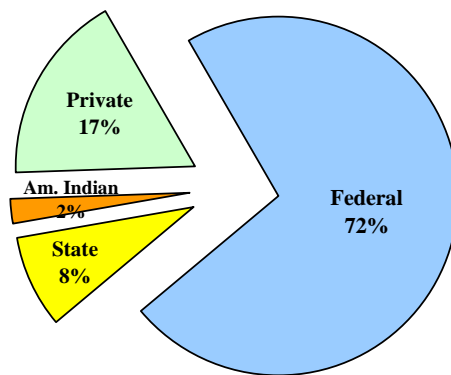
r = revised

Land Ownership - 2004		% Total
Total Acres in County	2,171,438	100.0%
Federal Government	1,569,914	72.3%
BLM	1,420,915	65.4%
US Forest Service	98,463	4.5%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	14,917	0.7%
USFS & BLM Wilderness Area	18,887	0.9%
Other*	16,732	0.8%
State Government	181,408	8.4%
Utah State Parks & Recreation	79	0.0%
Utah State Wildlife Reserves	14,031	0.6%
State Trust Lands	167,298	7.7%
American Indian	45,463	2.1%
Private**	374,653	17.3%

*Includes Military and Bankhead Jones land

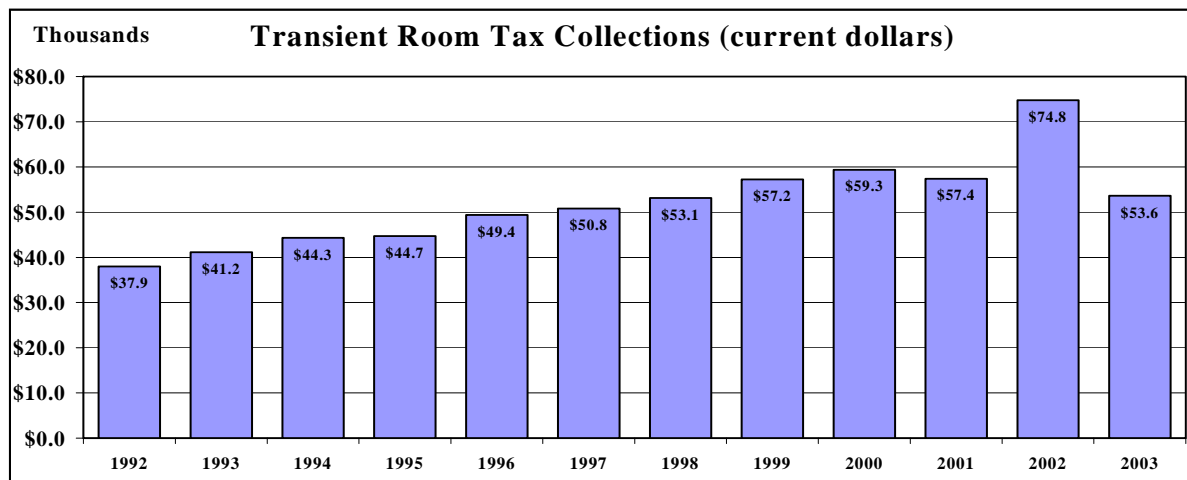
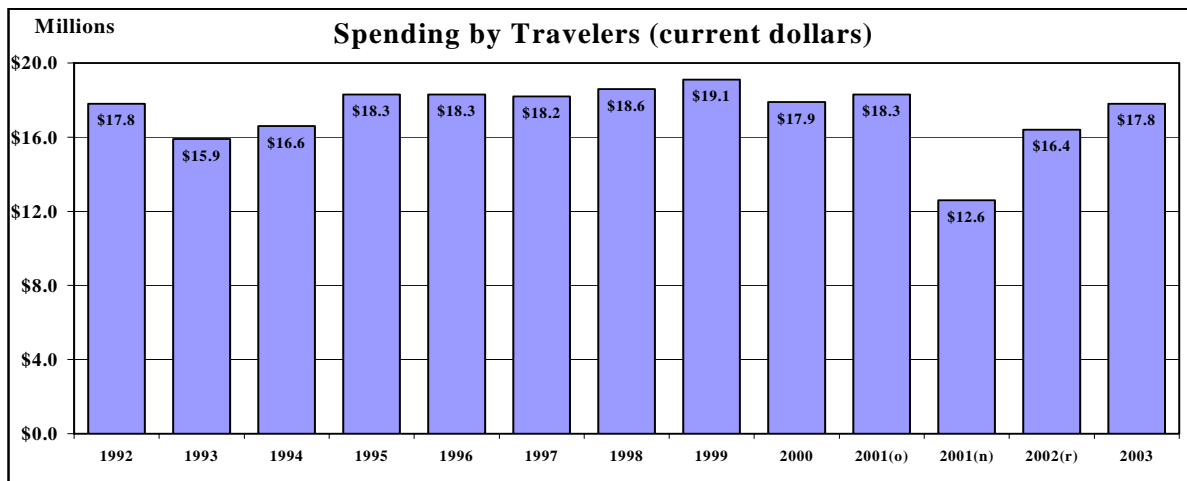
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Juab County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



KANE COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	6,061	5,986	6,046	6,012	6,037	5,958	5,937	-0.4%	24
Total Non-Ag Employment	2,702	2,697	2,806	2,908		2,614	2,741	4.9%	21
Non-Ag Avg Monthly Wage	\$1,354	\$1,384	\$1,545	\$1,646		\$1,601	\$1,639	2.4%	26
Per Capita Income	\$21,130	\$21,672	\$23,561	\$24,751	\$22,851	\$23,513	\$24,726	5.2%	5
Unemployment Rate	4.1%	4.0%	3.1%	3.5%		4.2%	4.6%	0.4%	6
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$55.7	\$49.6	\$48.0	\$44.9	\$52.0	\$48.4	\$50.4	4.1%	12
Travel & Tourism Related Employment	1,031	929	909	894	1,112	1,046	1,012	-3.3%	16
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$1,159.0	\$1,031.0	\$999.0	\$935.0	\$1,020.0	\$1,013.3	\$1,054.7	4.1%	12
Gross Taxable Room Rents	\$8,255	\$9,217	\$9,464	\$9,015		\$8,380	\$8,985	7.2%	10
Transient Room Tax	\$247.7	\$276.5	\$283.9	\$270.5		\$251.4	\$269.6	7.2%	10
Restaurant Tax	\$77.1	\$75.1	\$79.0	\$79.1		\$80.9	\$84.1	4.0%	17
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$92.7	\$100.0	\$107.4	\$101.9		\$99.8	\$97.5	-2.3%	21
REGIONAL VISITATION COUNTS									
I-15 UT/AZ Traffic Count	6,139,300	6,359,030	6,396,625	6,674,025		7,206,925	7,278,100	1.0%	
SR-11 UT/AZ Traffic Count	1,454,525	1,512,925	1,509,275	1,480,075		1,525,700	1,491,025	-2.3%	
SR-89 UT/AZ Traffic Count	651,525	693,500	943,525	923,450		965,425	910,675	-5.7%	
Glen Canyon N.R.A.	2,442,990	2,639,860	2,568,111	2,340,031		2,101,775	1,842,942	-12.3%	
Zion N.P.	2,370,048	2,449,664	2,432,348	2,227,490		2,647,775	2,458,791	-7.1%	
Bryce Canyon N.P.	1,166,331	1,081,521	1,099,275	1,068,619		1,068,619	903,760	-15.4%	
Cedar Breaks N.M.	578,974	597,460	550,657	690,652		586,938	569,455	-3.0%	
Grand Staircase-Escalante N.M.	849,628	1,141,131	572,176	683,286		670,069	695,900	3.9%	
Coral Pink Sand Dunes S.P.	188,164	164,893	106,601	131,675		87,694	123,033	40.3%	
Kodachrome Basin S.P.	63,380	67,440	65,007	55,940		55,245	57,689	4.4%	

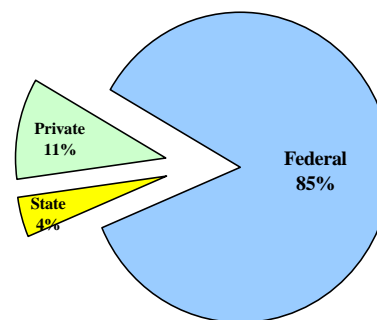
r = revised

Land Ownership - 2004		% Total
Total Acres in County	2,553,438	100.0%
Federal Government	2,179,780	85.4%
BLM	1,635,361	64.0%
US Forest Service	123,044	4.8%
National Recreation Areas	381,635	14.9%
National Parks	18,313	0.7%
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	21,427	0.8%
Other*	--	--
State Government	103,394	4.0%
Utah State Parks & Recreation	1,746	0.1%
Utah State Wildlife Reserves	266	--
State Trust Lands	101,382	4.0%
American Indian	--	--
Private**	270,264	10.6%

*Includes Military and Bankhead Jones land

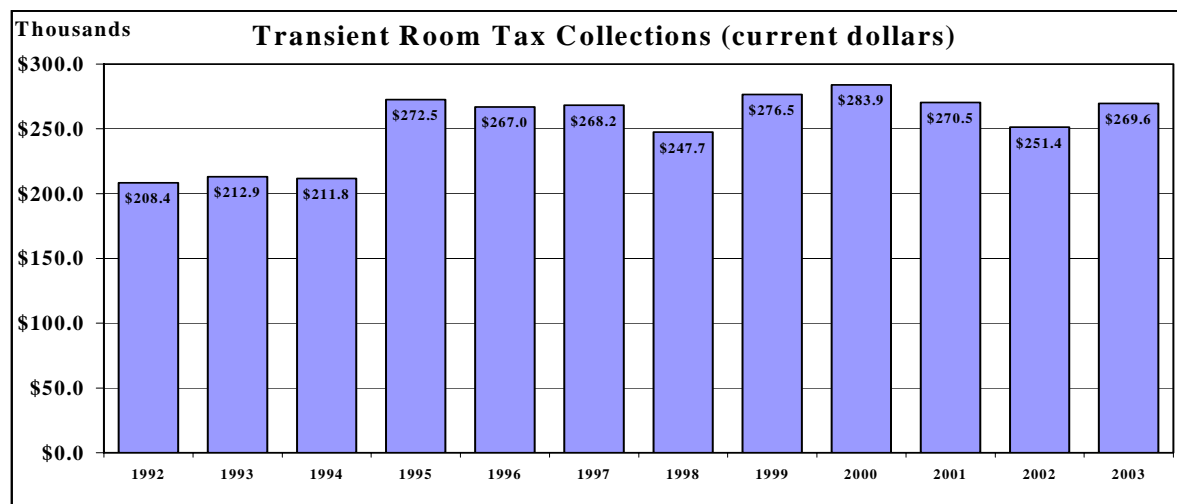
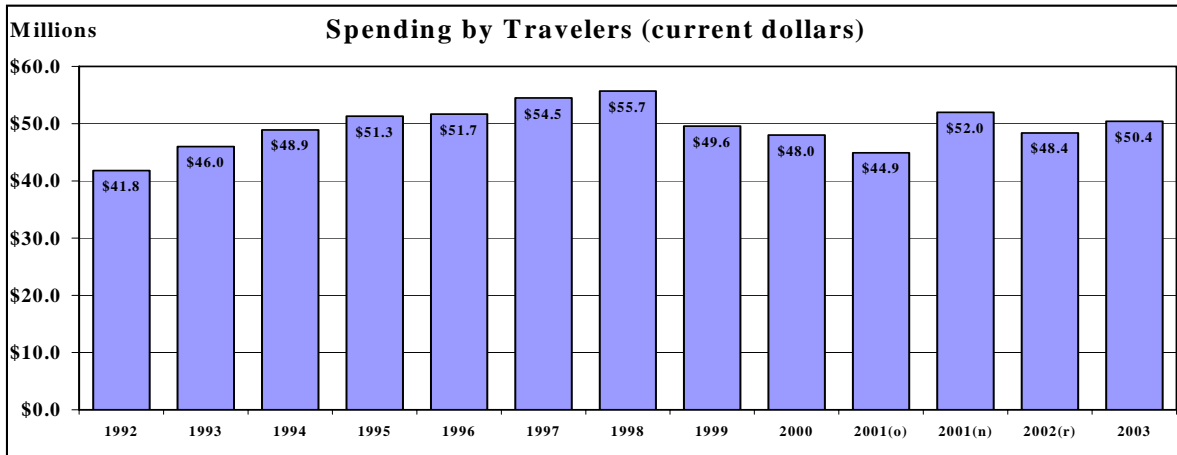
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Kane County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



MILLARD COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	12,295	12,416	12,405	12,433	12,326	12,335	12,200	-1.1%	18
Total Non-Ag Employment	3,596	3,596	3,515	3,508		3,799	3,735	-1.7%	19
Non-Ag Avg Monthly Wage	\$1,974	\$2,001	\$2,174	\$2,273		\$2,388	\$2,358	-1.3%	7
Per Capita Income	\$16,539	\$16,526	\$16,652	\$18,634	\$19,472	\$20,620	\$21,357	3.6%	13
Unemployment Rate	4.8%	4.5%	4.0%	4.9%		5.4%	5.6%	0.2%	12
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$24.3	\$24.8	\$23.8	\$23.0	\$20.2	\$20.2	\$20.4	1.0%	20
Travel & Tourism Related Employment	449	464	450	457	589	636	643	1.1%	20
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$505.0	\$515.0	\$494.0	\$478.0	\$542.0	\$422.8	\$427.5	1.1%	20
Gross Taxable Room Rents	\$1,997	\$2,179	\$2,337	\$2,439		\$2,758	\$2,671	-3.2%	22
Transient Room Tax	\$59.9	\$65.4	\$70.1	\$73.2		\$82.7	\$80.1	-3.1%	22
Restaurant Tax	--	--	--	--		--	--	--	--
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$102.3	\$108.6	\$107.4	\$120.7		\$128.8	\$128.8	0.0%	18
REGIONAL VISITATION COUNTS									
Capitol Reef N.P.	656,026	680,153	612,656	527,760		523,458	535,439	2.3%	
Palisade S.P.	271,548	127,547	142,253	145,878		134,524	255,624	90.0%	
Yuba S.P.	68,316	77,612	144,911	120,881		112,381	66,660	-40.7%	
Fremont Indian S.P.	105,205	95,670	94,054	79,405		83,648	71,465	-14.6%	
Territorial Statehouse S.P.	32,016	42,329	54,444	37,237		28,451	30,156	6.0%	

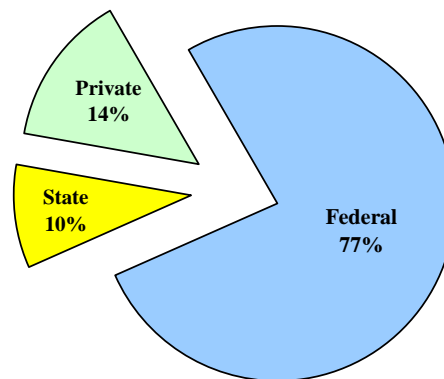
r = revised

Land Ownership - 2004		% Total
Total Acres in County	4,251,149	100.0%
Federal Government		
BLM	3,255,360	76.6%
US Forest Service	2,887,751	67.9%
National Recreation Areas	367,609	8.6%
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government		
Utah State Parks & Recreation	403,984	9.5%
Utah State Wildlife Reserves	--	--
State Trust Lands	24,257	0.6%
	379,727	8.9%
American Indian		
	1,157	0.0%
Private**		
	590,648	13.9%

*Includes Military and Bankhead Jones land

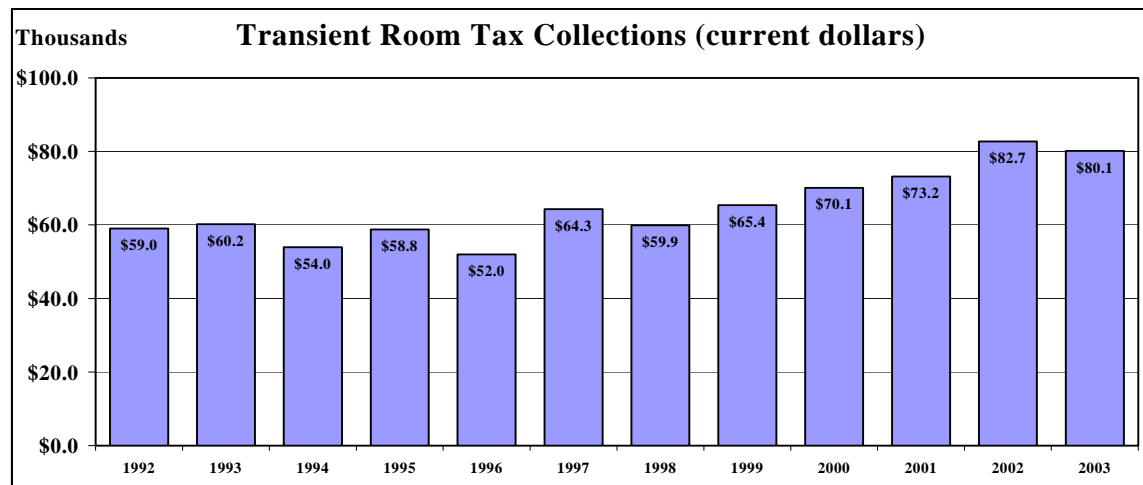
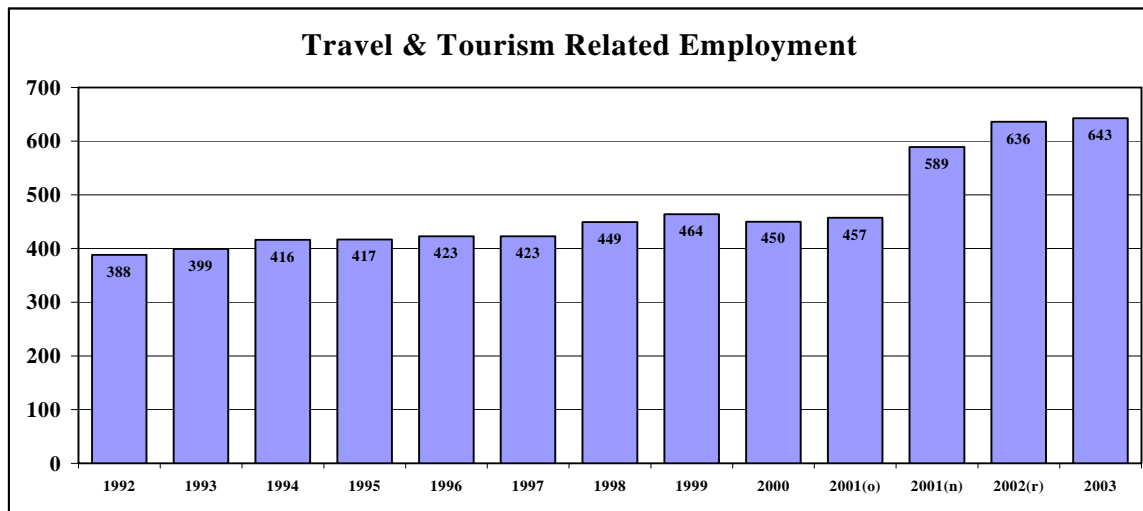
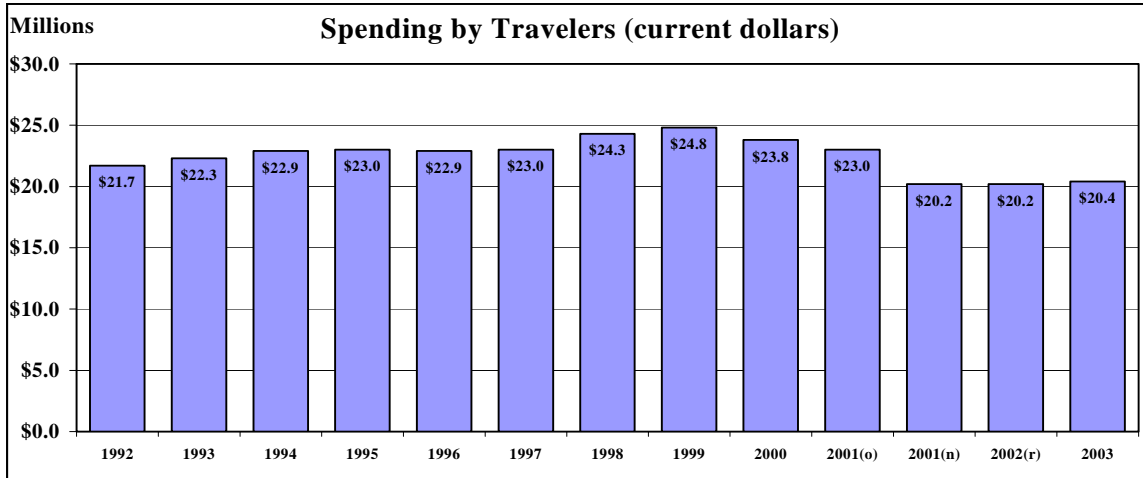
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Millard County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



MORGAN COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	6,852	6,991	7,129	7,285	7,297	7,416	7,532	1.6%	22
Total Non-Ag Employment	1,560	1,522	1,561	1,636		1,634	1,744	6.7%	25
Non-Ag Avg Monthly Wage	\$1,947	\$2,001	\$2,070	\$2,133		\$2,103	\$2,109	0.3%	12
Per Capita Income	\$20,074	\$20,222	\$21,596	\$22,517	\$22,820	\$22,397	\$22,995	2.7%	8
Unemployment Rate	3.9%	4.1%	3.6%	3.6%		5.0%	4.2%	-0.8%	2
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$6.5	\$6.8	\$6.8	\$7.0	\$19.3	\$10.1	\$10.0	-1.0%	25
Travel & Tourism Related Employment	121	128	129	140	374	211	221	4.7%	27
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$136.0	\$142.0	\$142.0	\$146.0	\$170.0	\$210.8	\$208.6	-1.0%	25
Gross Taxable Room Rents	\$29	\$32	\$38	\$78		\$261	\$43	-83.5%	29
Transient Room Tax	\$0.9	\$1.0	\$1.1	\$2.3		\$7.8	\$1.3	-83.3%	29
Restaurant Tax	\$15.7	\$21.4	\$19.9	\$22.2		\$19.4	\$23.6	21.6%	24
Car Rental Tax	--	--	--	--		--	--	NA	--
Gross Taxable Retail Sales (millions)	\$43.2	\$52.8	\$55.1	\$55.3		\$48.7	\$49.3	1.2%	18
REGIONAL VISITATION COUNTS									
I-80 UT/WY Traffic Count	4,375,525	4,731,130	4,861,800	5,082,625		5,238,845	4,533,665	-13.5%	
Lagoon Amusement Park	1,150,000	1,210,000	1,200,000	1,100,000		1,100,000	1,100,000	0.0%	
Willard Bay S.P.	300,702	307,114	340,580	302,189		308,206	206,968	-32.8%	
This Is The Place S.P.	300,931	290,036	294,178	293,661		269,683	61,943	-77.0%	
Antelope Island S.P.	362,128	329,751	343,410	291,163		288,907	268,732	-7.0%	
Great Salt Lake S.P.	56,585	136,496	142,433	144,272		136,238	139,254	2.2%	
Rockport S.P.	210,015	245,406	152,605	117,505		89,497	159,570	78.3%	
East Canyon S.P.	83,322	87,769	99,617	105,737		102,040	71,101	-30.3%	
Golden Spike N.H.S.	46,203	47,012	45,273	44,510		47,242	45,023	-4.7%	
Ft. Buenaventura S.P.	42,813	44,217	47,441	24,154		12,400	NA	NA	

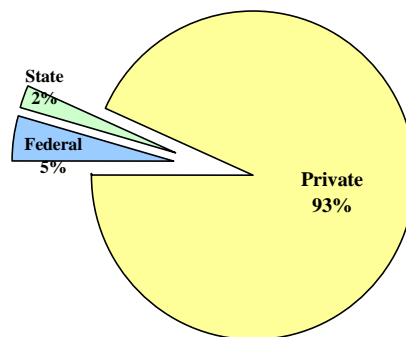
r = revised

Land Ownership - 2004		% Total
Total Acres in County	389,696	100.0%
Federal Government	17,719	4.5%
BLM	740	0.2%
US Forest Service	16,979	4.4%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government	8,080	2.1%
Utah State Parks & Recreation	841	0.2%
Utah State Wildlife Reserves	7,239	1.9%
State Trust Lands	--	--
American Indian	--	--
Private**	363,897	93.4%

*Includes Military and Bankhead Jones land

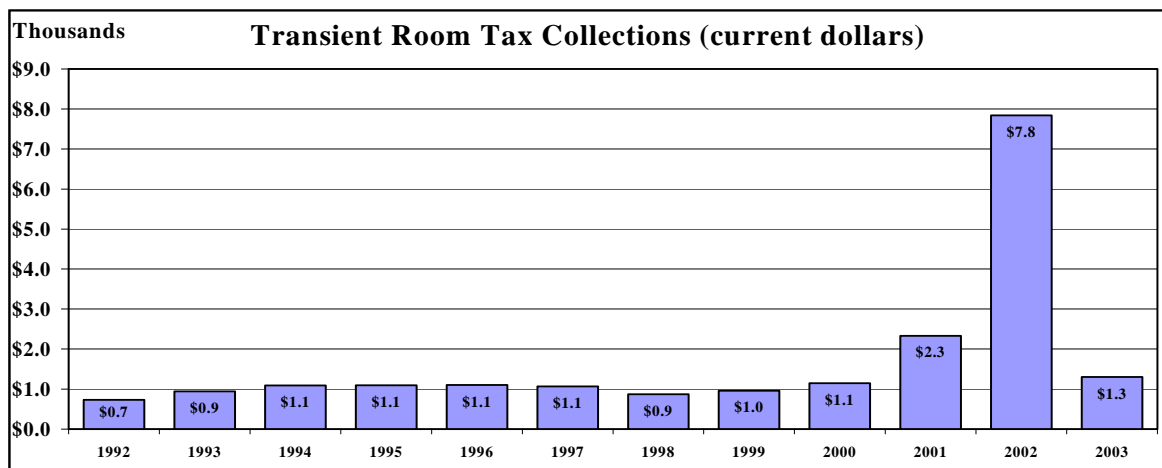
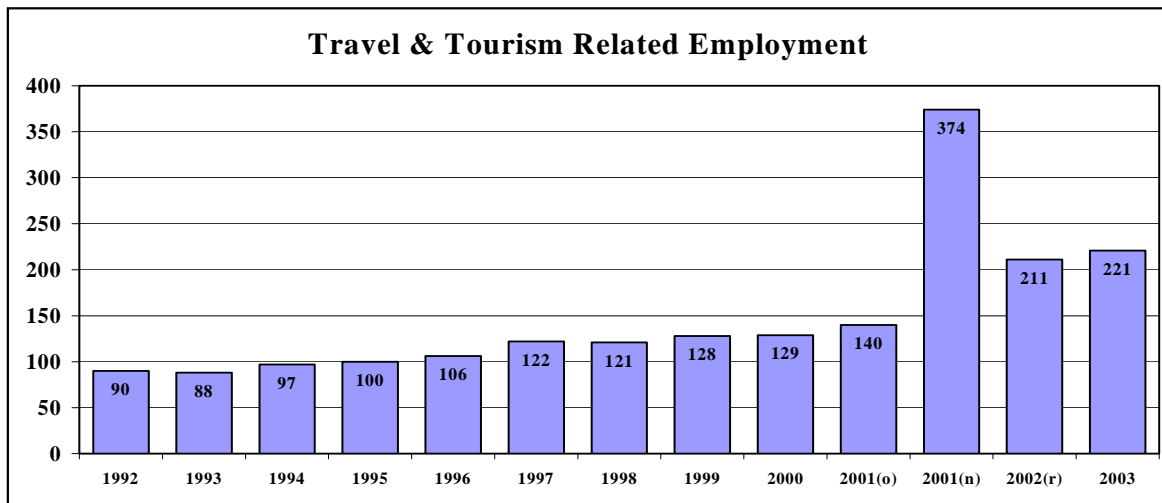
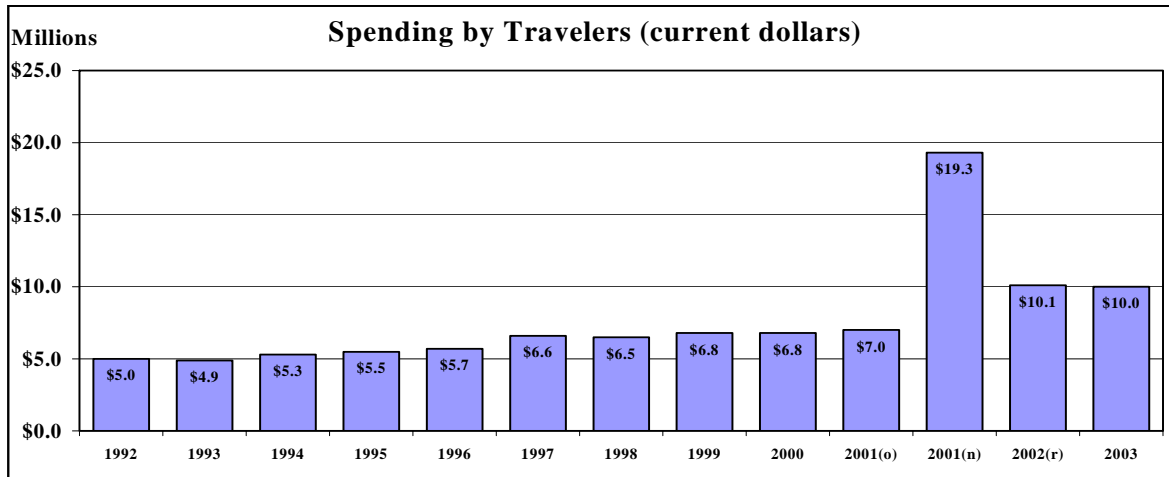
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Morgan County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



PIUTE COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	1,364	1,426	1,435	1,383	1,404	1,409	1,358	1.9%	28
Total Non-Ag Employment	226	236	242	276		276	292	0.0%	29
Non-Ag Avg Monthly Wage	\$1,497	\$1,596	\$1,617	\$1,519		\$1,619	\$1,547	6.6%	28
Per Capita Income	\$15,743	\$15,353	\$14,844	\$17,195	\$17,306	\$18,043	\$18,999	4.9%	24
Unemployment Rate	4.7%	6.1%	4.7%	7.7%		8.1%	5.9%	0.4%	14
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$1.2	\$1.7	\$1.8	\$2.0	\$2.5	\$2.5	\$2.4	-4.0%	29
Travel & Tourism Related Employment	23	32	35	40	56	51	51	0.0%	29
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$26.0	\$36.0	\$39.0	\$42.0	\$52.0	\$51.8	\$50.7	-2.1%	29
Gross Taxable Room Rents	\$187	\$174	\$170	\$148		\$203	\$256	26.1%	28
Transient Room Tax	\$5.6	\$5.2	\$5.1	\$4.4		\$6.1	\$7.7	26.2%	28
Restaurant Tax	--	--	--	--		--	--	--	--
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$5.2	\$5.6	\$5.7	\$5.7		\$6.2	\$6.6	6.5%	29
REGIONAL VISITATION COUNTS									
Grand Staircase-Escalante N.M.	849,628	1,141,131	572,176	683,286		670,069	695,900	3.9%	
Capitol Reef N.P.	656,026	680,153	612,656	527,760		523,458	535,439	2.3%	
Fremont Indian S.P.	105,205	95,670	94,054	79,405		83,648	71,465	-14.6%	
Otter Creek S.P.	18,381	15,053	20,594	42,633		61,895	46,882	-24.3%	
Piute S.P.	19,301	19,236	18,522	14,495		10,656	9,647	-9.5%	

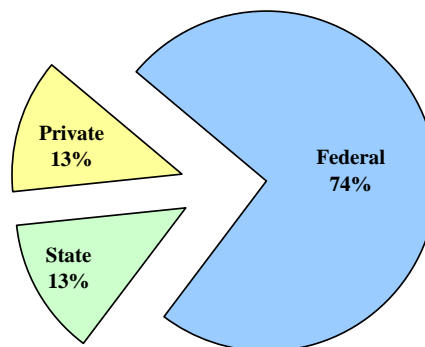
r = revised

Land Ownership - 2004		% Total
Total Acres in County	484,661	100.0%
Federal Government	360,106	74.3%
BLM	163,759	33.8%
US Forest Service	196,347	40.5%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government	62,325	12.9%
Utah State Parks & Recreation	--	--
Utah State Wildlife Reserves	4,340	0.9%
State Trust Lands	57,985	12.0%
American Indian	--	--
Private**	62,230	12.8%

*Includes Military and Bankhead Jones land

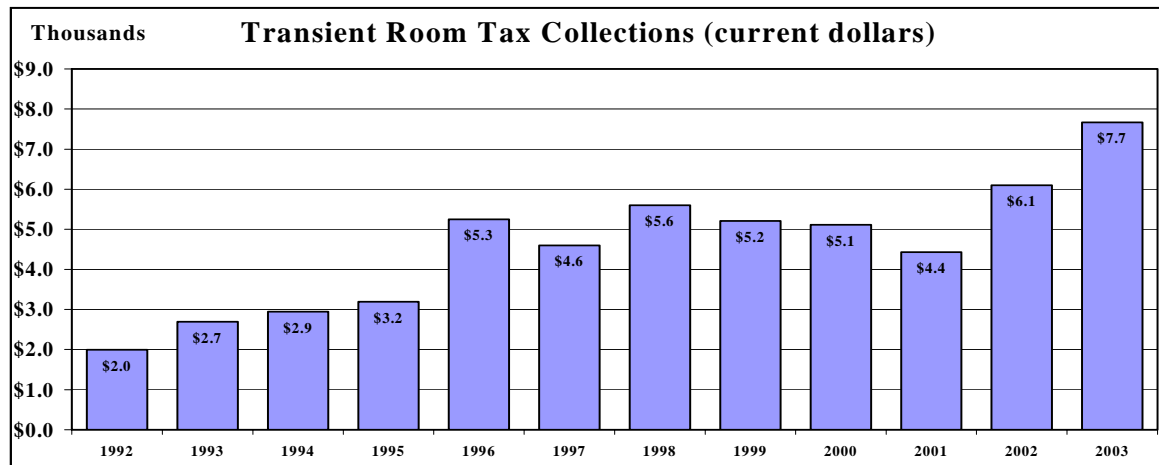
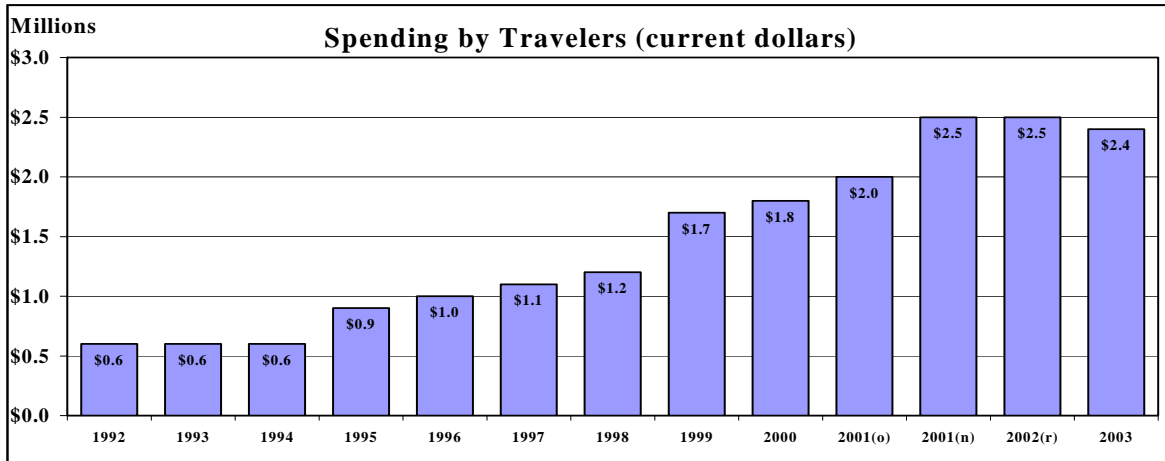
**May include some local government land

Land Ownership - 2004



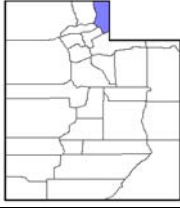
Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Piute County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



RICH COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	1,866	1,924	1,961	1,958	1,983	2,050	2,079	1.4%	27
Total Non-Ag Employment	530	547	559	580		606	633	4.5%	27
Non-Ag Avg Monthly Wage	\$1,229	\$1,238	\$1,297	\$1,373		\$1,393	\$1,420	1.9%	29
Per Capita Income	\$15,729	\$17,153	\$16,418	\$16,581	\$22,148	\$22,963	\$22,896	-0.3%	9
Unemployment Rate	3.5%	3.7%	3.7%	3.9%		5.2%	4.4%	-0.8%	4
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$9.3	\$9.8	\$10.1	\$10.0	\$3.1	\$7.0	\$7.2	2.9%	26
Travel & Tourism Related Employment	172	183	191	199	173	202	216	6.9%	28
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$194.0	\$203.0	\$210.0	\$208.0	\$152.0	\$146.0	\$150.1	2.8%	26
Gross Taxable Room Rents	\$1,349	\$1,579	\$1,744	\$1,752		\$2,306	\$1,824	-20.9%	23
Transient Room Tax	\$40.5	\$47.4	\$52.3	\$52.6		\$69.2	\$54.7	-21.0%	23
Restaurant Tax	\$54.3	\$47.8	\$48.5	\$93.7		\$66.2	\$32.6	-50.8%	23
Car Rental Tax	--	--	--	\$0		--	--	NA	--
Gross Taxable Retail Sales (millions)	\$14.6	\$15.6	\$16.7	\$16.2		\$17.3	\$18.4	6.4%	27
REGIONAL VISITATION COUNTS									
SR-89 UT/ID Traffic Count	753,725	784,750	870,525	870,525		846,800	901,550	6.5%	
Bear Lake	277,616	277,541	289,349	311,374		310,175	32,230	-89.6%	

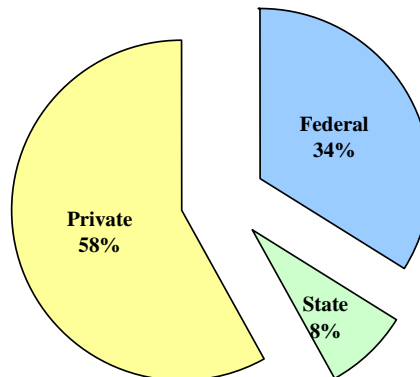
r = revised

Land Ownership - 2004		% Total
Total Acres in County	658,052	100.0%
Federal Government	222,976	33.9%
BLM	171,052	26.0%
US Forest Service	51,924	7.9%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government	52,338	8.0%
Utah State Parks & Recreation	706	0.1%
Utah State Wildlife Reserves	2,562	0.4%
State Trust Lands	49,070	7.5%
American Indian	--	--
Private**	382,738	58.2%

*Includes Military and Bankhead Jones land

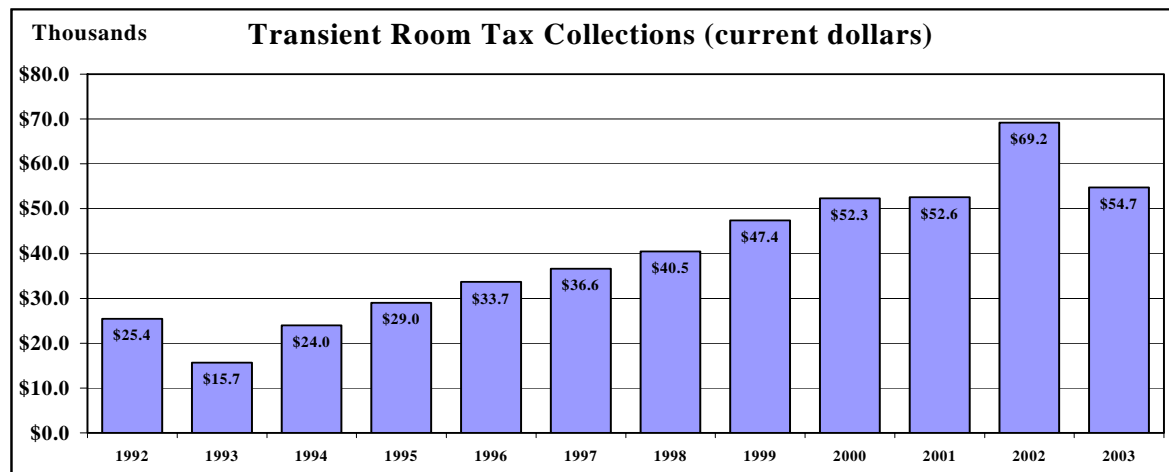
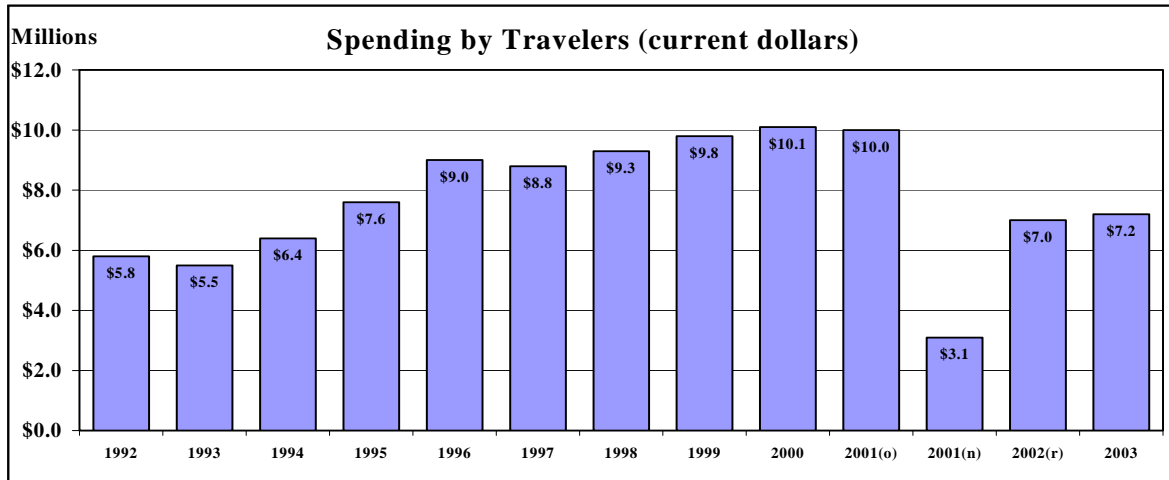
**May include some local government land

Land Ownership - 2004



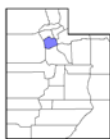
Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Rich County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



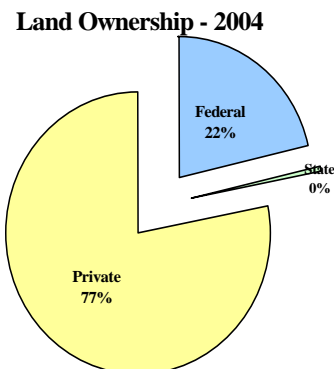
SALT LAKE COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	881,840	891,116	898,387	910,507	918,279	927,564	940,465	1.4%	1
Total Non-Ag Employment	519,572	531,329	545,179	545,412		533,603	527,969	-1.1%	1
Non-Ag Avg Monthly Wage	\$2,433	\$2,533	\$2,661	\$2,740		\$2,789	\$2,830	1.5%	2
Per Capita Income	\$25,051	\$26,029	\$27,587	\$28,188	\$28,204	\$28,539	\$28,760	0.8%	2
Unemployment Rate	3.4%	3.4%	3.0%	4.3%		6.3%	5.7%	-0.6%	13
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$1,981.1	\$2,038.1	\$2,060.8	\$2,013.5	\$2,056.8	\$2,327.0	\$2,253.3	-3.2%	1
Travel & Tourism Related Employment	36,662	38,197	39,013	40,049	44,394	42,236	40,044	-5.2%	1
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$41,208.0	\$42,392.0	\$42,865.0	\$41,880.0	\$37,559.0	\$48,716.0	\$47,172.6	-3.2%	1
Gross Taxable Room Rents	\$238,480	\$229,798	\$235,286	\$243,673		\$299,822	\$252,979	-15.6%	1
Transient Room Tax	\$8,346.8	\$8,042.9	\$8,235.0	\$8,528.5		\$8,994.7	\$7,589.4	-15.6%	1
Restaurant Tax	\$9,422.1	\$10,016.5	\$10,498.0	\$10,836.6		\$12,068.3	\$11,644.8	-3.5%	1
Car Rental Tax	\$3,798.6	\$9,163.3	\$8,940.2	\$9,167.8		\$8,708.0	\$8,280.0	-4.9%	1
Gross Taxable Retail Sales (millions)	\$14,480.8	\$15,032.4	\$15,941.5	\$15,864.9		\$15,706.9	\$15,445.0	-1.7%	1
REGIONAL VISITATION COUNTS									
SLCVB Information Centers	723,784	836,352	1,069,765	1,501,716		1,564,260	778,686	-50.2%	
Council Hall Welcome Center	46,746	40,714	49,224	47,501		45,843	40,253	-12.2%	
S.L. Airport Passengers	20,297,371	19,944,556	19,900,770	18,914,891		18,652,758	18,466,756	-1.0%	
Skier Days at Utah Resorts	3,144,328	2,976,696	3,278,291	2,974,574		3,141,212	3,386,141	7.8%	
L.D.S. Family History Research Ctrs.	1,090,990	934,069	859,474	786,142		802,512	824,172	2.7%	
Utah's Hogle Zoo	640,596	774,406	721,071	650,732		618,420	717,911	16.1%	
This Is The Place H.P.	300,931	290,036	294,178	293,661		269,683	61,943	-77.0%	
L.D.S. Museum of History and Art	231,313	202,038	271,481	234,258		213,168	218,125	2.3%	
Bingham Canyon Copper Mine	139,720	152,652	159,842	169,992		172,833	121,646	-29.6%	
Great Salt Lake S.P.	56,585	136,496	142,433	144,272		136,238	139,254	2.2%	
Clark Planetarium	152,855	157,425	130,958	116,664		88,741	351,054	295.6%	
Children's Museum of Utah	97,116	103,704	116,619	108,436		119,444	97,021	-18.8%	
Utah Museum of Natural History	74,194	99,480	77,450	74,841		72,615	72,896	0.4%	
Utah Museum of Fine Arts	112,072	94,135	75,599	58,312		66,224	78,759	18.9%	

Land Ownership - 2004		% Total
Total Acres in County	481,870	100.0%
Federal Government		
BLM	1,159	0.2%
US Forest Service	51,925	10.8%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	36,919	7.7%
Other*	13,700	2.8%
State Government		
Utah State Parks & Recreation	274	0.1%
Utah State Wildlife Reserves	1,256	0.3%
State Trust Lands	277	0.1%
American Indian		
	--	--
Private**	376,360	78.1%

*Includes Military and Bankhead Jones land

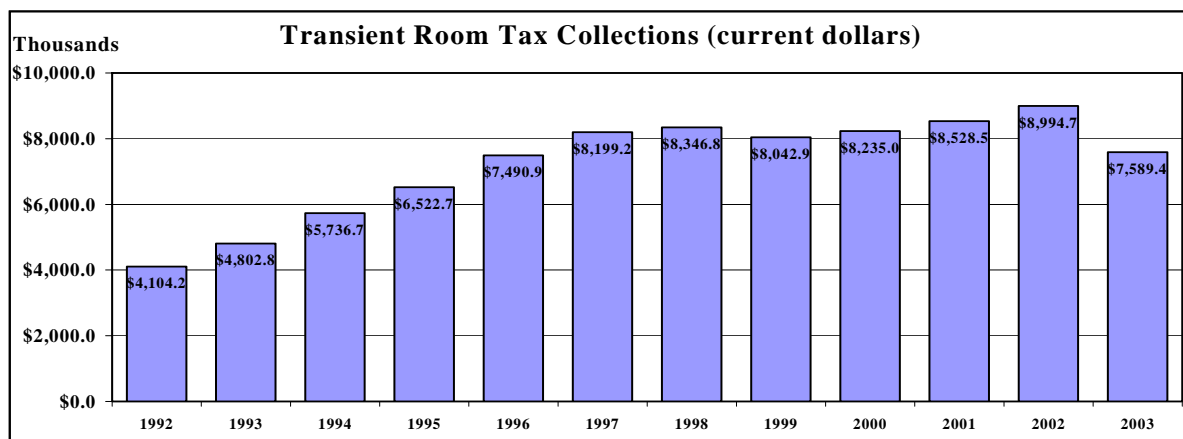
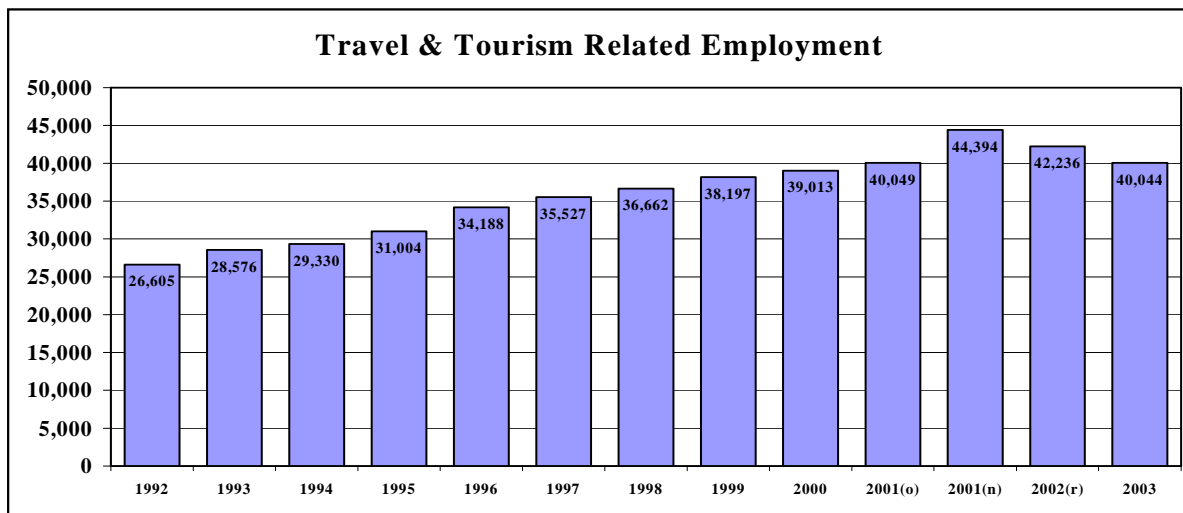
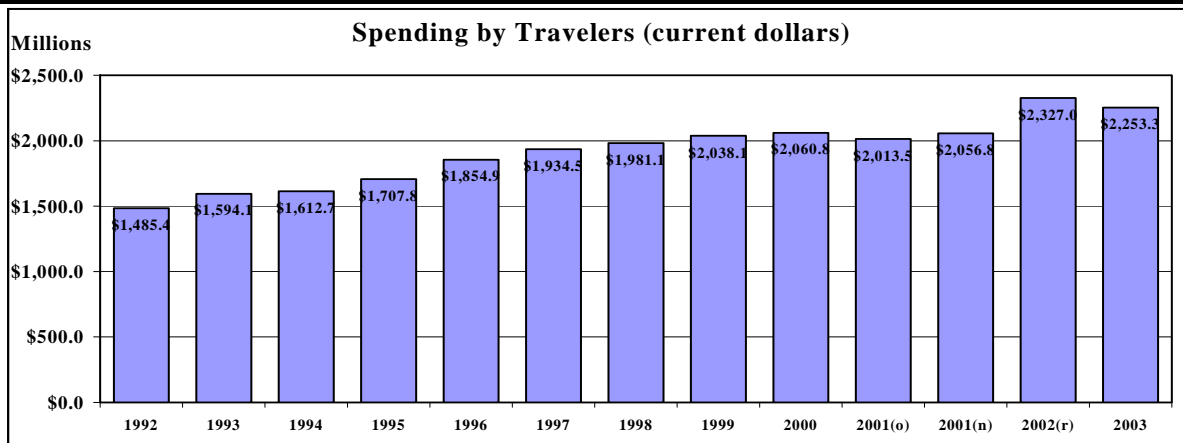
**May include some local government land



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Salt Lake County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



SAN JUAN COUNTY TOURISM PROFILE

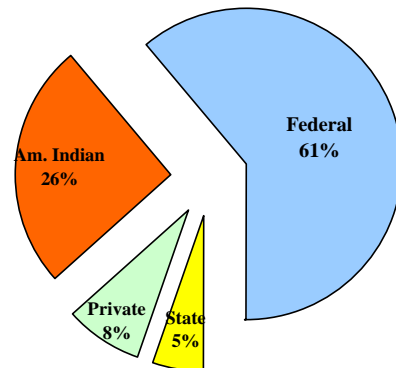
County Indicator	1998	1999	2000	2001(o)	2002(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	14,339	14,403	14,413	13,630	14,063	14,216	14,240	17.0%	17
Total Non-Ag Employment	4,234	4,333	4,035	3,833		3,959	3,864	-2.4%	18
Non-Ag Avg Monthly Wage	\$1,724	\$1,787	\$1,819	\$1,856		\$1,833	\$1,894	3.3%	20
Per Capita Income	\$12,416	\$12,406	\$12,349	\$13,108	\$14,297	\$13,220	\$14,190	7.3%	29
Unemployment Rate	8.2%	7.9%	9.2%	9.1%		9.3%	10.2%	0.9%	27
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$44.8	\$45.7	\$43.1	\$37.4	\$20.6	\$34.5	\$35.5	2.9%	14
Travel & Tourism Related Employment	829	857	816	744	755	1,070	1,083	1.2%	15
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$931.0	\$951.0	\$897.0	\$778.0	\$704.0	\$721.3	\$744.2	3.2%	14
Gross Taxable Room Rents	\$8,455	\$8,637	\$8,243	\$7,700		\$7,390	\$7,278	-1.5%	12
Transient Room Tax	\$253.7	\$259.1	\$247.3	\$231.0		\$221.7	\$218.4	-1.5%	12
Restaurant Tax	--	--	--	--		--	--	--	--
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$102.4	\$96.1	\$89.3	\$87.5		\$88.8	\$85.2	-4.1%	22
REGIONAL VISITATION COUNTS									
SR 491 UT/CO Traffic Count	777,450	813,950	771,975	773,800		792,505	784,750	-1.0%	
SR 163 UT/AZ Traffic Count	680,725	707,735	700,800	708,100		742,775	730,000	-1.7%	
SR 162 UT/CO Traffic Count	532,900	552,975	547,500	552,975		580,350	615,025	6.0%	
SR 191 UT/AZ Traffic Count	402,230	427,780	412,450	400,040		418,290	409,895	-2.0%	
Glen Canyon N.R.A.	2,442,990	2,639,860	2,568,111	2,340,031		2,101,775	1,842,942	-12.3%	
Canyonlands N.P.	436,524	446,160	401,558	368,592		375,549	386,985	3.0%	
Monument Valley Navajo Tribal Park	376,767	380,322	358,573	270,556		225,000	218,000	-3.1%	
Rainbow Bridge N.M.	195,916	234,550	197,614	189,750		167,736	98,865	-41.1%	
Dead Horse Point S.P.	170,010	207,367	173,680	156,627		164,737	161,774	-1.8%	
Natural Bridges N.M.	126,360	129,173	112,573	97,171		109,709	118,965	8.4%	
Hovenweep N.M.	23,699	47,593	43,325	37,421		31,239	25,134	-19.5%	
Gooseheads S.P.	5,736	11,070	33,007	33,265		28,107	57,098	103.1%	
Edge of the Cedars S.P.	19,808	23,789	22,438	16,459		18,877	19,309	2.3%	

Land Ownership - 2004		% Total
Total Acres in County	5,005,848	100.0%
Federal Government	3,053,847	61.0%
BLM	2,075,600	41.5%
US Forest Service	403,875	8.1%
National Recreation Areas	262,244	5.2%
National Parks	266,117	5.3%
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	46,011	0.9%
Other*	--	--
State Government	263,287	5.3%
Utah State Parks & Recreation	1,109	0.0%
Utah State Wildlife Reserves	--	--
State Trust Lands	262,178	5.2%
American Indian	1,277,637	25.5%
Private**	411,077	8.2%

*Includes Military and Bankhead Jones land

**May include some local government land

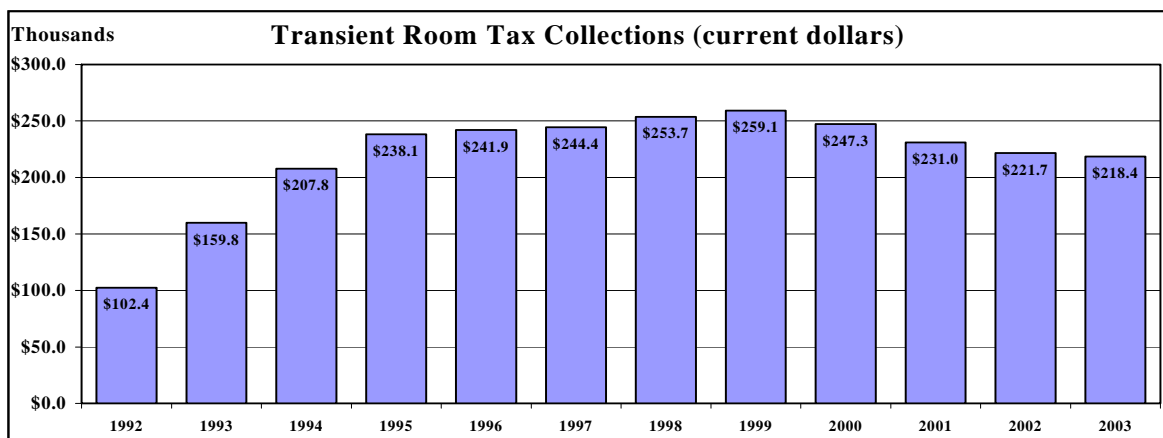
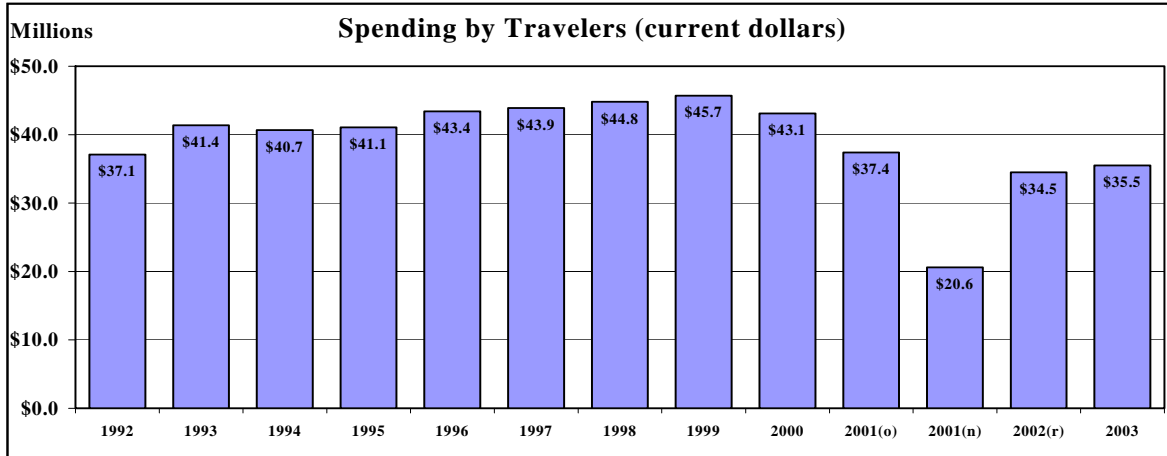
Land Ownership - 2004



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

San Juan County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



SANPETE COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	21,853	22,550	22,763	23,193	23,219	23,550	23,391	-0.7%	12
Total Non-Ag Employment	6,507	6,592	6,841	6,825		6,765	6,842	1.1%	14
Non-Ag Avg Monthly Wage	\$1,365	\$1,430	\$1,476	\$1,537		\$1,590	\$1,620	1.9%	27
Per Capita Income	\$13,877	\$14,121	\$14,462	\$15,077	\$15,674	\$16,501	\$17,321	5.0%	28
Unemployment Rate	6.1%	5.5%	4.6%	5.7%		7.1%	7.1%	0.0%	18
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$24.2	\$23.5	\$24.2	\$21.3	\$20.8	\$20.8	\$16.8	-19.2%	22
Travel & Tourism Related Employment	448	441	458	424	786	701	520	-25.8%	21
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$503.0	\$489.0	\$503.0	\$443.0	\$722.0	\$436.3	\$352.7	-19.2%	22
Gross Taxable Room Rents	\$1,324	\$1,337	\$1,182	\$1,617		\$1,508	\$1,288	-14.6%	26
Transient Room Tax	\$39.7	\$40.1	\$35.5	\$48.5		\$45.2	\$38.7	-14.4%	26
Restaurant Tax	\$69.2	\$73.5	\$80.0	\$87.4		\$82.1	\$72.6	-11.6%	18
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$117.9	\$125.8	\$143.2	\$158.4		\$158.2	\$162.1	2.5%	16
REGIONAL VISITATION COUNTS									
Palisade S.P.	271,548	127,547	142,253	145,878		134,524	125,624	-6.6%	
Yuba S.P.	68,316	77,612	144,911	120,881		112,381	66,660	-40.7%	
Scofield S.P.	96,755	102,311	89,971	76,648		99,167	106,942	7.8%	
Millsite S.P.	48,297	44,327	43,878	40,829		28,920	17,130	-40.8%	
Territorial Statehouse S.P.	32,016	42,329	54,444	37,237		28,451	30,156	77223.1%	

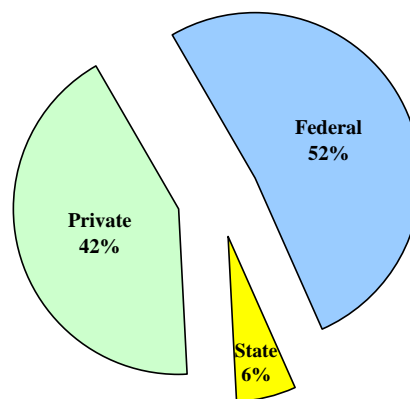
r = revised

Land Ownership - 2004		% Total	
Total Acres in County	1,022,635	100.0%	
Federal Government	528,434	51.7%	
BLM	136,745	13.4%	
US Forest Service	390,921	38.2%	
National Recreation Areas	--	--	
National Parks	--	--	
National Wildlife Refuge	--	--	
USFS & BLM Wilderness Area	--	--	
Other*	768	0.1%	
State Government	59,637	5.8%	
Utah State Parks & Recreation	48	0.0%	
Utah State Wildlife Reserves	27,561	2.7%	
State Trust Lands	32,028	3.1%	
American Indian	--	--	
Private**	434,564	42.5%	

*Includes Military and Bankhead Jones land

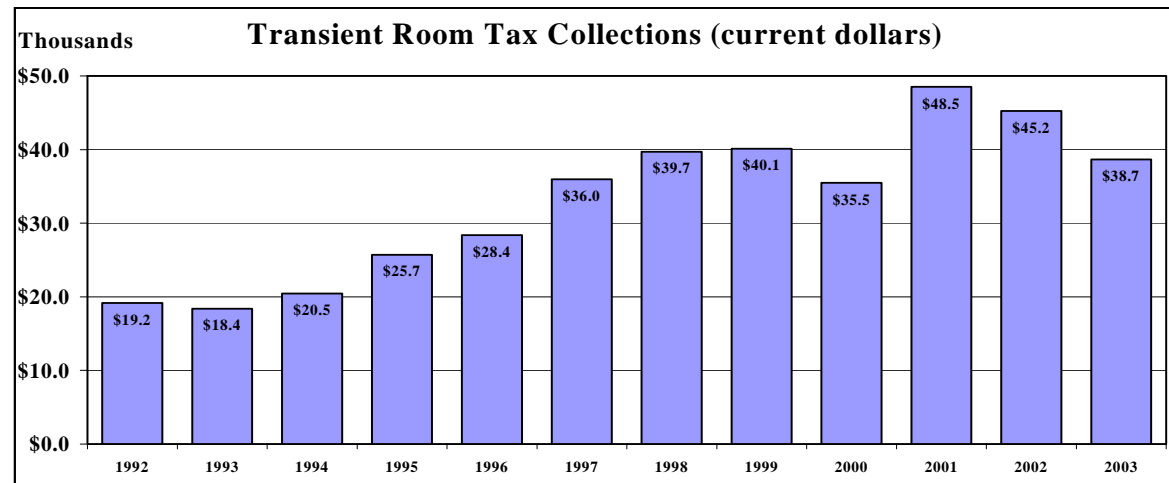
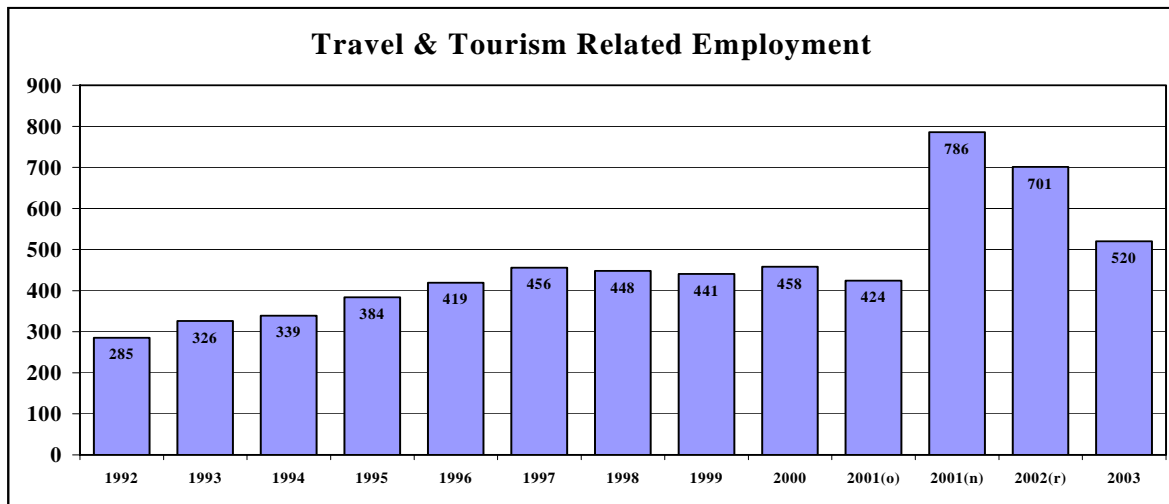
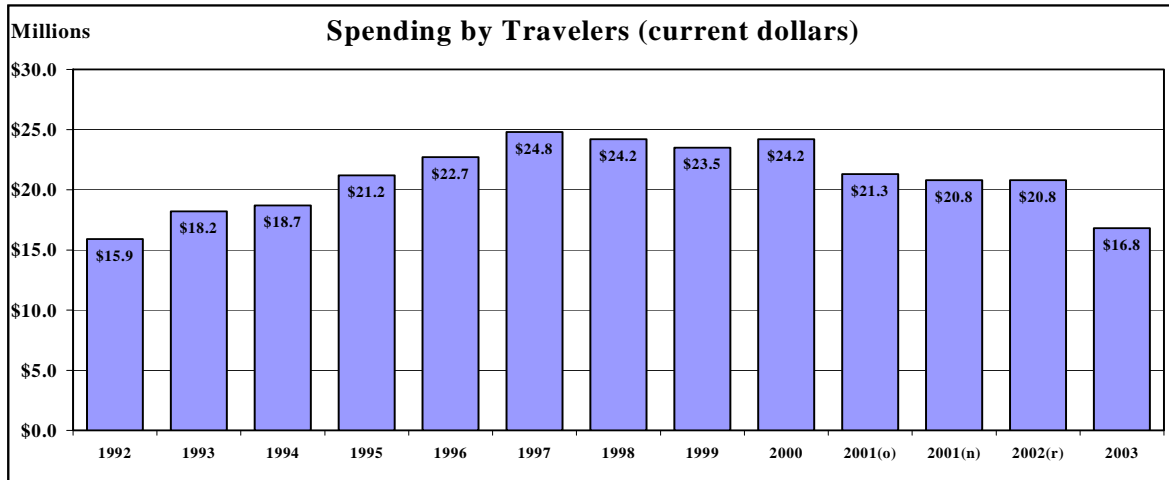
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Sanpete County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



SEVIER COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	18,498	18,693	18,842	19,009	19,180	19,232	19,318	0.4%	14
Total Non-Ag Employment	6,842	7,071	7,188	7,239		7,309	7,160	-2.0%	13
Non-Ag Avg Monthly Wage	\$1,698	\$1,739	\$1,791	\$1,876		\$1,925	\$1,938	0.7%	18
Per Capita Income	\$16,389	\$16,762	\$17,474	\$18,505	\$18,362	\$18,828	\$18,956	0.7%	25
Unemployment Rate	4.7%	4.3%	3.9%	4.6%		5.6%	5.4%	-0.2%	10
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$36.8	\$35.9	\$35.4	\$33.9	\$35.9	\$22.2	\$33.3	50.0%	15
Travel & Tourism Related Employment	680	673	671	675	1,124	1,224	1,237	1.1%	13
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$765.0	\$747.0	\$737.0	\$706.0	\$1,034.0	\$465.2	\$697.6	50.0%	15
Gross Taxable Room Rents	\$5,085	\$5,693	\$5,774	\$6,133		\$6,742	\$6,801	0.9%	14
Transient Room Tax	\$152.6	\$170.8	\$173.2	\$184.0		\$202.3	\$204.0	0.8%	14
Restaurant Tax	\$143.3	\$134.3	\$128.3	\$144.1		\$150.6	\$139.0	-7.7%	15
Car Rental Tax	--	--	\$5.7	\$1.9		\$2.5	\$1.0	-60.8%	8
Gross Taxable Retail Sales (millions)	\$247.5	\$212.5	\$219.2	\$219.6		\$229.9	\$225.9	-1.7%	13
REGIONAL VISITATION COUNTS									
Capitol Reef N.P.	656,026	680,153	612,656	527,760		523,458	535,439	2.3%	
Palisade S.P.	271,548	127,547	142,253	145,878		134,524	125,624	-6.6%	
Yuba S.P.	68,316	77,612	144,911	120,881		112,381	66,660	-40.7%	
Fremont Indian S.P.	105,205	95,670	94,054	79,405		83,648	71,465	-14.6%	
Otter Creek S.P.	18,381	15,053	20,594	42,633		61,895	46,882	-24.3%	
Millsite S.P.	48,297	44,327	43,878	40,829		28,920	17,130	-40.8%	
Territorial Statehouse S.P.	32,016	42,329	54,444	37,237		28,451	30,156	6.0%	
Piute S.P.	19,301	19,236	18,522	14,495		10,656	9,647	-9.5%	

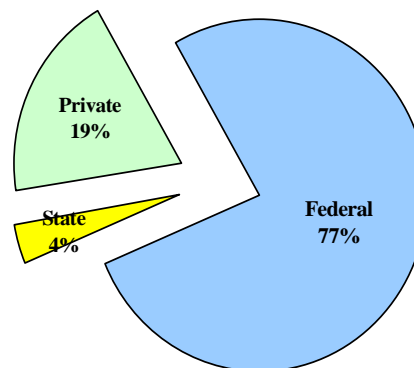
r = revised

Land Ownership - 2004		% Total
Total Acres in County	1,222,128	100.0%
Federal Government		
BLM	206,240	16.9%
US Forest Service	728,909	59.6%
National Recreation Areas	--	--
National Parks	4,524	0.4%
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government		
Utah State Parks & Recreation	--	--
Utah State Wildlife Reserves	3,373	0.3%
State Trust Lands	42,532	3.5%
American Indian	1,213	0.1%
Private**	235,337	19.3%

*Includes Military and Bankhead Jones land

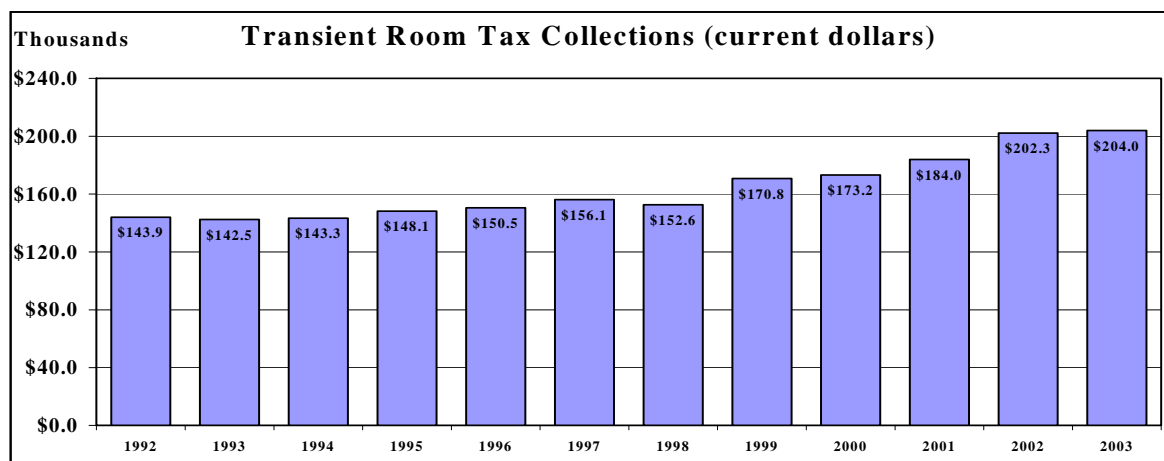
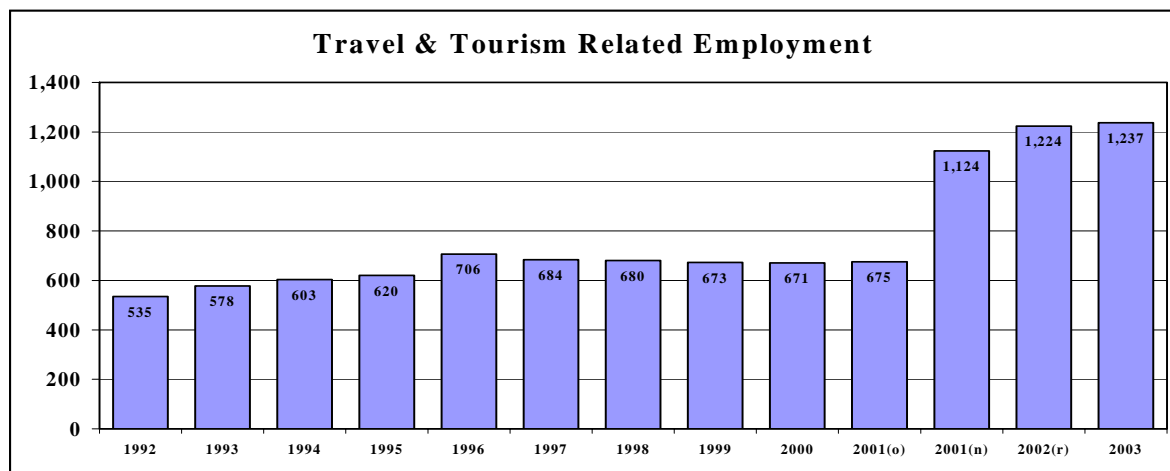
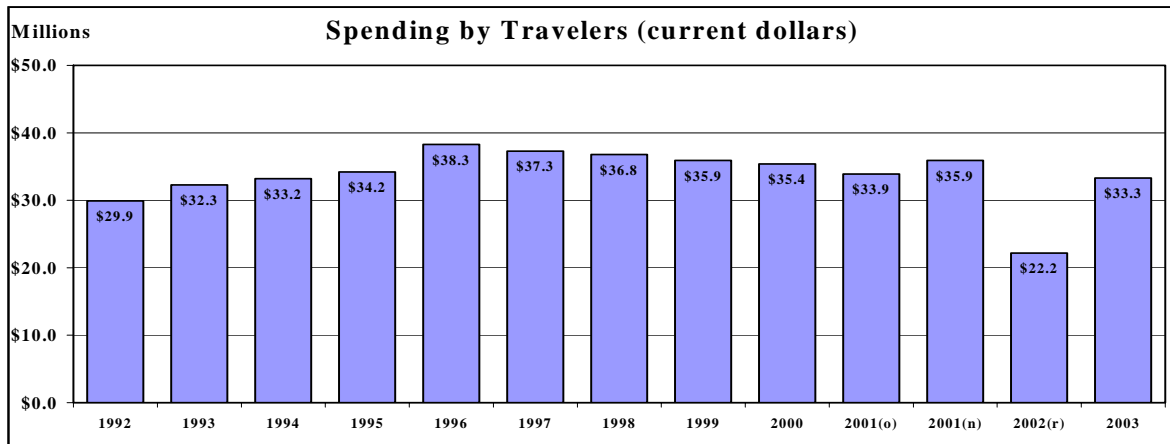
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Sevier County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistic using the current methodology (new). See the methodology section in the appendix for details.



SUMMIT COUNTY TOURISM PROFILE

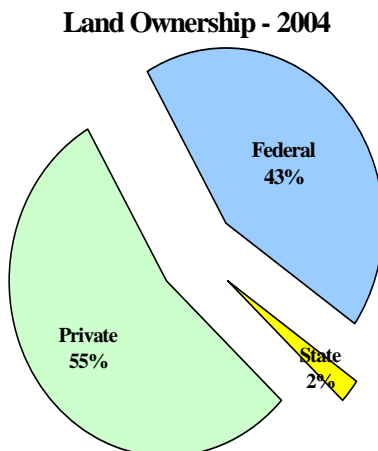
County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	27,970	29,004	29,736	30,957	31,279	32,236	34,073	5.7%	10
Total Non-Ag Employment	14,337	14,558	15,221	15,897		16,421	16,418	0.0%	8
Non-Ag Avg Monthly Wage	\$1,933	\$1,996	\$2,143	\$2,225		\$2,229	\$2,210	-0.9%	11
Per Capita Income	\$37,189	\$37,846	\$39,702	\$42,102	\$45,247	\$45,121	\$45,427	0.7%	1
Unemployment Rate	4.5%	4.9%	4.1%	5.8%		8.8%	7.8%	-1.0%	23
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$307.7	\$316.1	\$332.3	\$332.9	\$358.8	\$494.8	\$461.2	-6.8%	3
Travel & Tourism Related Employment	5,695	5,924	6,290	6,622	6,975	7,188	7,117	-1.0%	4
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$6,401.0	\$6,575.0	\$6,911.0	\$6,925.0	\$6,238.0	\$10,358.0	\$9,655.1	-6.8%	3
Gross Taxable Room Rents	\$88,876	\$90,605	\$98,626	\$107,200		\$114,112	\$109,380	-4.1%	2
Transient Room Tax	\$2,666.3	\$2,718.1	\$2,958.8	\$3,216.0		\$3,423.4	\$3,281.4	-4.1%	2
Restaurant Tax	\$784.9	\$809.1	\$905.1	\$961.8		\$1,065.1	\$1,025.6	-3.7%	6
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$631.3	\$685.9	\$742.9	\$830.1		\$862.2	\$854.7	-0.9%	7
REGIONAL VISITATION COUNTS									
I-80 UT/WY Traffic Count	4,374,525	4,731,130	4,861,800	5,082,625		5,238,845	4,533,665	-13.5%	
Echo Welcome Center	256,294	218,380	218,395	174,956		174,461	163,331	-6.4%	
S.L. Int'l. Airport Passengers	20,297,371	19,944,556	19,900,770	18,914,891		18,652,758	18,466,756	-1.0%	
Skier Days at Utah Resorts	3,144,328	2,976,696	3,278,291	2,974,574		3,141,212	3,386,141	7.8%	
Wasatch Mountain S.P.	880,669	896,917	930,152	923,988		1,215,511	799,617	-34.2%	
Deer Creek S.P.	153,055	197,547	253,523	291,124		188,550	176,975	-6.1%	
Jordanelle S.P. (2 Locations)	310,648	342,200	262,010	192,005		168,113	112,169	-33.3%	
Rockport S.P.	210,015	245,406	152,605	117,505		89,497	159,570	78.3%	
East Canyon S.P.	83,322	87,769	99,617	105,737		102,040	71,101	-30.3%	

r = revised

Land Ownership - 2004		% Total
Total Acres in County	1,197,985	100.0%
Federal Government	516,380	43.1%
BLM	1,482	0.1%
US Forest Service	353,864	29.5%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	161,034	13.4%
Other*	--	--
State Government	27,105	2.3%
Utah State Parks & Recreation	768	0.1%
Utah State Wildlife Reserves	17,039	1.4%
State Trust Lands	9,298	0.8%
American Indian	--	--
Private**	654,500	54.6%

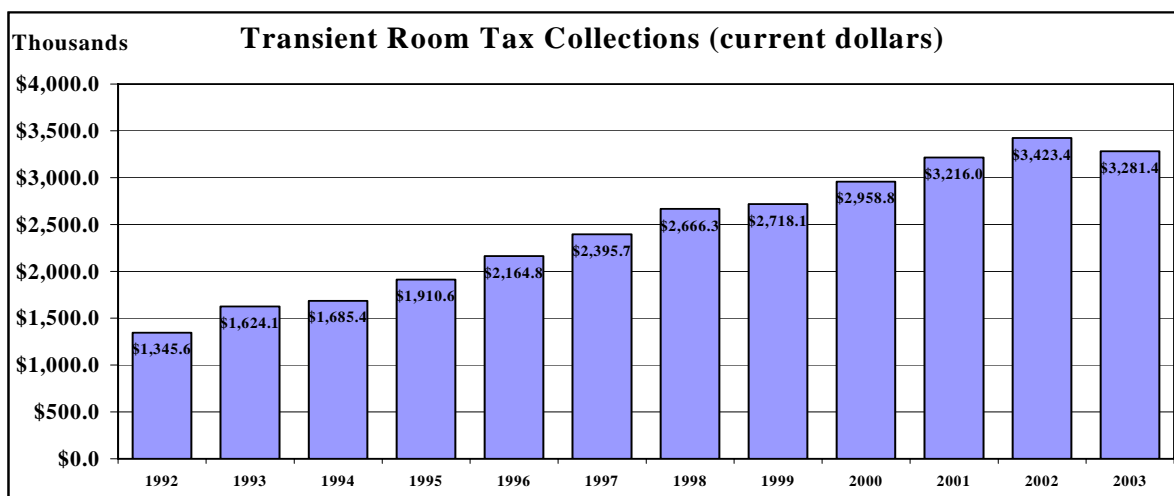
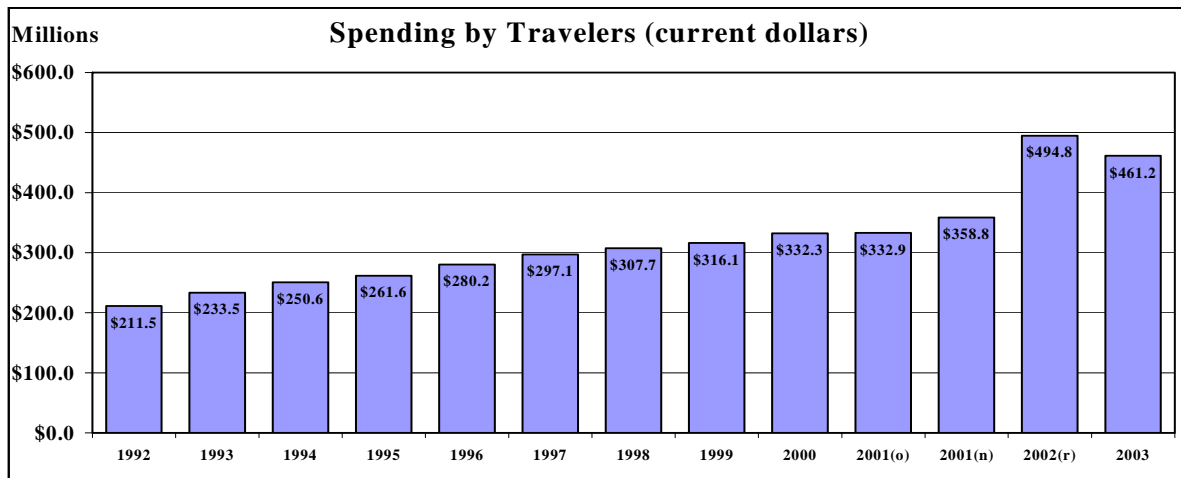
*Includes Military and Bankhead Jones land

**May include some local government land



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Summit County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



TOOELE COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	35,351	38,079	40,735	43,996	44,431	46,208	47,832	3.5%	7
Total Non-Ag Employment	10,601	10,837	11,129	11,660		11,900	12,324	3.6%	10
Non-Ag Avg Monthly Wage	\$2,460	\$2,467	\$2,508	\$2,585		\$2,731	\$2,766	1.3%	3
Per Capita Income	\$17,188	\$17,182	\$17,628	\$18,434	\$19,956	\$19,947	\$20,166	1.1%	17
Unemployment Rate	5.0%	5.6%	5.3%	7.4%		9.9%	9.1%	-0.8%	26
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$33.3	\$36.1	\$38.3	\$37.6	\$34.0	\$60.7	\$57.1	-5.9%	10
Travel & Tourism Related Employment	616	676	726	748	949	1,501	1,435	-4.4%	11
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$692.0	\$750.0	\$798.0	\$782.0	\$893.0	\$1,269.8	\$1,195.8	-5.8%	10
Gross Taxable Room Rents	\$4,123	\$3,756	\$4,658	\$4,289		\$4,276	\$4,000	-6.5%	18
Transient Room Tax	\$117.7	\$112.7	\$139.7	\$128.7		\$128.3	\$120.0	-6.5%	18
Restaurant Tax	\$159.4	\$194.3	\$211.4	\$212.8		\$230.2	\$287.3	24.8%	10
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$282.8	\$306.9	\$330.3	\$363.3		\$408.2	\$325.2	-20.3%	12
REGIONAL VISITATION COUNTS									
I-80 UT/NV Traffic Count	1,934,500	2,006,040	2,011,150	2,219,565		2,261,540	2,188,175	-3.2%	
Willard Bay S.P.	300,702	307,114	340,580	302,189		308,206	206,968	-32.8%	
Antelope Island S.P.	362,128	329,751	343,410	291,163		288,907	268,732	-7.0%	
Utah Lake S.P.	734,995	431,702	405,563	276,475		157,882	83,076	-47.4%	
Great Salt Lake S.P.	56,585	136,496	142,433	144,272		136,238	139,254	2.2%	
Camp Floyd S.P.	9,231	8,667	8,639	8,054		13,215	12,348	-6.6%	

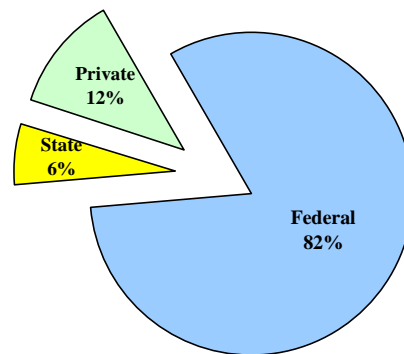
r = revised

Land Ownership - 2004		% Total
Total Acres in County	4,420,793	100.0%
Federal Government	3,626,819	82.0%
BLM	1,896,263	42.9%
US Forest Service	132,359	3.0%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	1	0.0%
USFS & BLM Wilderness Area	25,308	0.6%
Other*	1,572,888	35.6%
State Government	262,352	5.9%
Utah State Parks & Recreation	565	0.0%
Utah State Wildlife Reserves	1,641	0.0%
State Trust Lands	260,146	5.9%
American Indian	15,686	0.4%
Private**	515,963	11.7%

*Includes Military and Bankhead Jones land

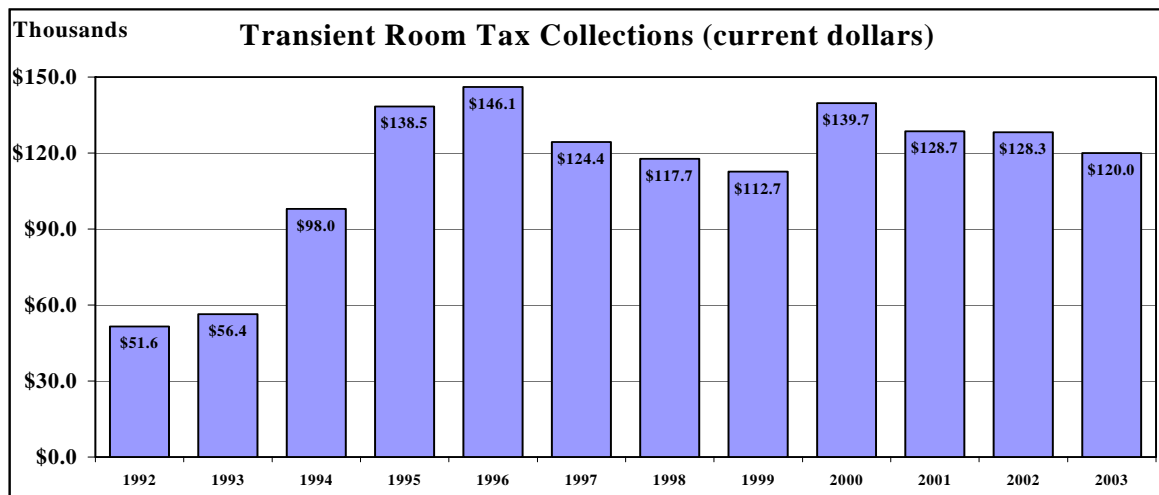
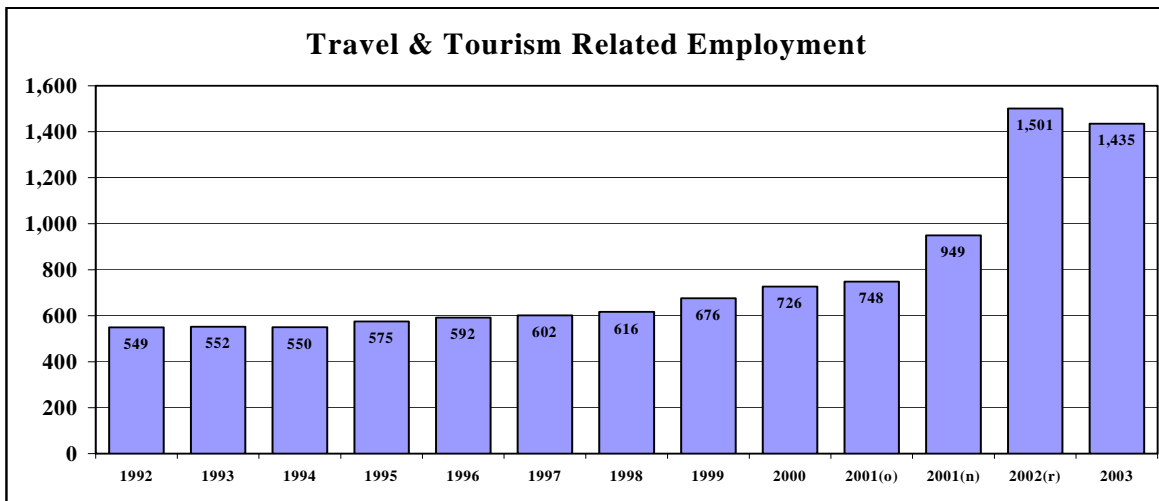
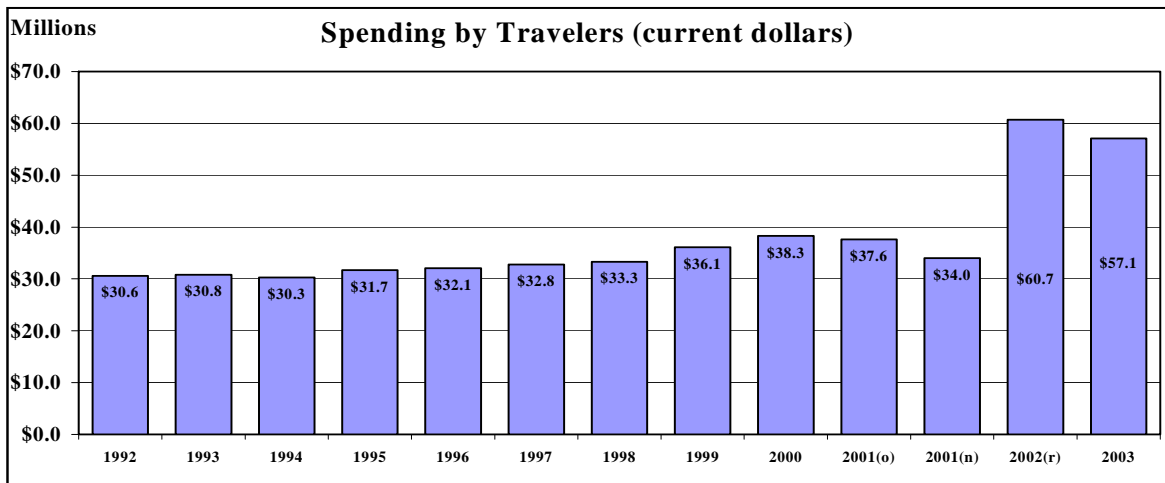
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Tooele County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



UINTAH COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	24,970	25,203	25,224	25,728	26,049	25,984	26,019	0.1%	11
Total Non-Ag Employment	8,521	8,758	9,265	9,893		9,956	10,324	3.7%	11
Non-Ag Avg Monthly Wage	\$1,901	\$1,914	\$2,064	\$2,274		\$2,202	\$2,366	7.4%	6
Per Capita Income	\$15,290	\$15,431	\$16,922	\$18,972	\$18,516	\$18,341	\$19,320	5.3%	22
Unemployment Rate	6.1%	7.2%	4.8%	4.6%		6.8%	6.1%	-0.7%	15
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$43.8	\$45.0	\$45.7	\$43.6	\$51.5	\$51.6	\$72.6	40.7%	8
Travel & Tourism Related Employment	811	843	866	867	1,389	1,661	1,628	-2.0%	10
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$912.0	\$926.0	\$952.0	\$907.0	\$1,280.0	\$1,080.1	\$1,519.5	40.7%	8
Gross Taxable Room Rents	\$5,305	\$5,019	\$5,434	\$5,439		\$5,418	\$5,456	0.7%	15
Transient Room Tax	\$159.2	\$150.6	\$163.0	\$163.2		\$162.5	\$163.7	0.7%	15
Restaurant Tax	\$175.8	\$146.0	\$167.0	\$190.4		\$189.0	\$188.4	-0.3%	13
Car Rental Tax	\$7.8	\$19.0	\$4.5	\$3.1		\$4.0	\$3.0	-25.0%	6
Gross Taxable Retail Sales (millions)	\$335.7	\$331.5	\$439.8	\$497.9		\$452.6	\$484.7	7.1%	8
REGIONAL VISITATION COUNTS									
SR-40 UT/CO Traffic Count	534,725	559,545	554,800	596,045		608,090	616,850	1.4%	
SR-191 UT/WY Traffic Count	127,750	133,225	149,650	NA		NA	NA	NA	
Flaming Gorge N.R.A.	1,018,000	1,043,500	1,044,000	940,000		917,000	1,133,635	23.6%	
Dinosaur N.M.	420,295	410,742	397,069	326,431		299,142	289,846	-3.1%	
Starvation S.P.	101,652	100,049	95,302	100,337		107,944	110,301	2.2%	
Utah Field House S.P.	98,520	77,293	73,625	64,906		60,780	52,150	-14.2%	
Steinaker S.P.	51,104	59,687	38,541	44,325		29,928	35,400	18.3%	
Red Fleet S.P.	35,965	29,340	42,456	35,998		46,991	33,162	-29.4%	

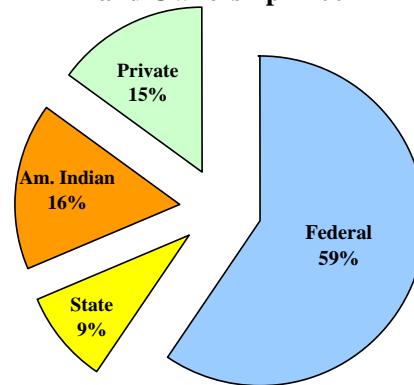
r = revised

Land Ownership - 2004		% Total	
Total Acres in County		2,877,301	100.0%
Federal Government		1,708,693	59.4%
BLM	1,379,598	47.9%	
US Forest Service	269,435	9.4%	
National Recreation Areas	--	--	
National Parks	50,685	1.8%	
National Wildlife Refuge	8,975	0.3%	
USFS & BLM Wilderness Area	--	--	
Other*	--	--	
State Government		262,403	9.1%
Utah State Parks & Recreation	956	0.0%	
Utah State Wildlife Reserves	22,838	0.8%	
State Trust Lands	238,609	8.3%	
American Indian		470,997	16.4%
Private**		435,208	15.1%

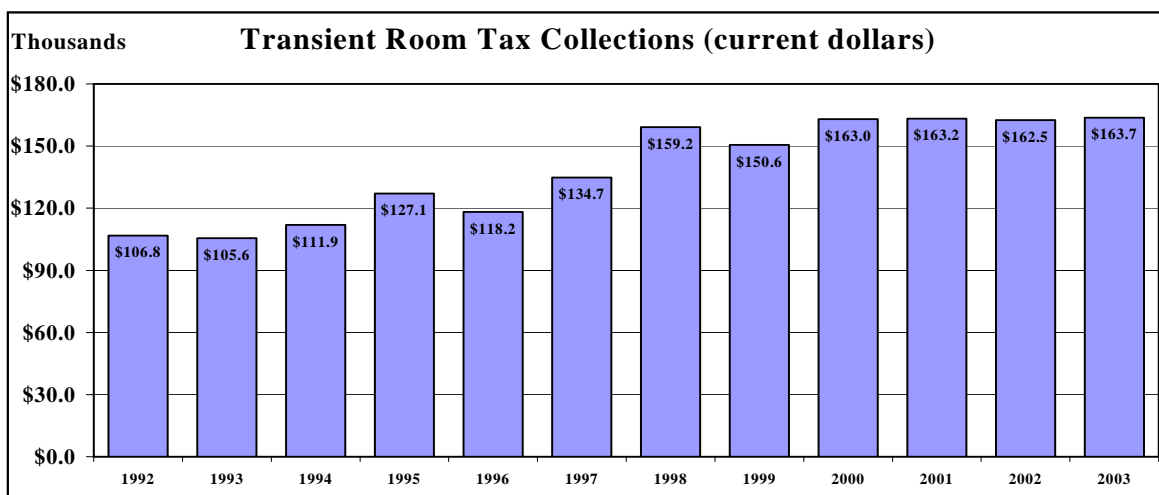
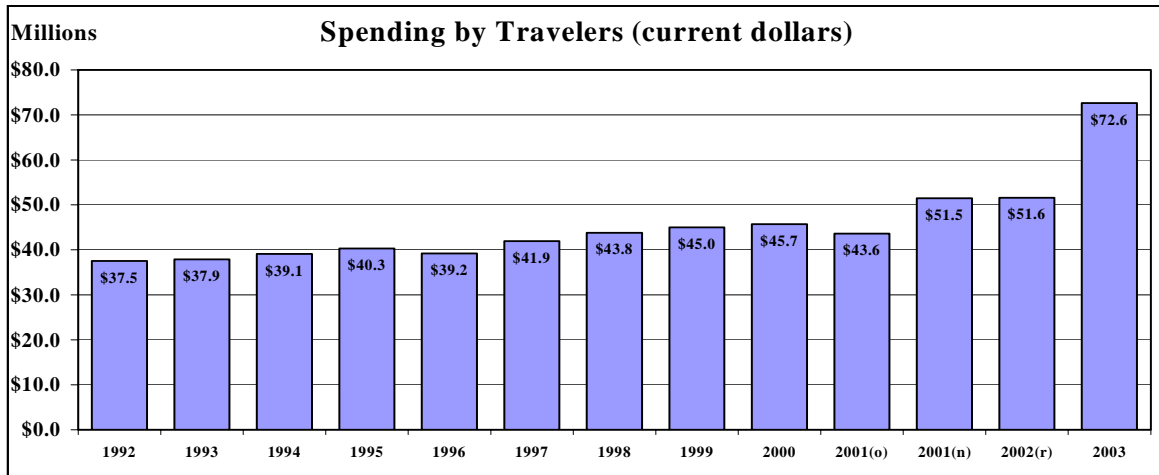
*Includes Military and Bankhead Jones land

**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



r = revised

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UTAH COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	353,365	361,631	368,536	380,842	385,692	398,056	410,768	3.2%	2
Total Non-Ag Employment	141,702	146,724	152,747	154,778		151,822	152,920	0.7%	2
Non-Ag Avg Monthly Wage	\$2,000	\$2,102	\$2,216	\$2,243		\$2,250	\$2,298	2.1%	9
Per Capita Income	\$17,380	\$17,887	\$19,046	\$19,271	\$19,729	\$19,603	\$19,604	0.0%	20
Unemployment Rate	3.1%	3.2%	2.6%	3.8%		5.9%	4.2%	-1.7%	2
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$291.8	\$294.6	\$310.8	\$308.3	\$226.5	\$226.8	\$204.3	-9.9%	5
Travel & Tourism Related Employment	5,400	5,578	5,883	6,133	9,233	8,521	7,632	-10.4%	3
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$6,069.0	\$6,191.0	\$6,464.0	\$6,413.0	\$7,655.0	\$4,747.1	\$4,277.5	-9.9%	5
Gross Taxable Room Rents	\$27,755	\$31,614	\$33,462	\$31,687		\$35,348	\$30,930	-12.5%	4
Transient Room Tax	\$832.7	\$948.4	\$1,003.9	\$950.6		\$1,060.4	\$927.9	-12.5%	4
Restaurant Tax	\$2,219.9	\$2,499.6	\$2,716.4	\$2,915.5		\$2,884.0	\$2,980.6	3.3%	2
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$3,670.0	\$3,938.9	\$4,170.7	\$4,326.5		\$4,394.3	\$4,433.2	0.9%	2
REGIONAL VISITATION COUNTS									
S.L. Airport Passengers	20,297,371	19,944,556	19,900,770	18,914,891		18,652,758	18,466,756	-1.0%	
Skier Days at Utah Resorts	3,144,328	2,976,696	3,278,291	2,974,574		3,141,212	3,386,141	7.8%	
Wasatch Mountain S.P.	880,669	896,917	930,152	923,988		1,215,511	799,617	-34.2%	
Thanksgiving Point	NA	NA	302,000	351,000		239,000	500,000	109.2%	
Deer Creek S.P.	153,055	197,547	253,523	291,124		188,550	176,975	-6.1%	
Utah Lake S.P.	734,995	431,702	405,563	276,475		157,882	83,076	-47.4%	
Jordanelle S.P. (2 Locations)	310,648	342,200	362,010	192,005		168,113	112,169	-33.3%	
Timpanogos Cave N.M.	119,074	122,768	115,115	126,270		114,736	106,028	-7.6%	
Veterans' Memorial S.P.	22,231	20,612	24,889	13,184		NA	NA	NA	
Camp Floyd S.P.	9,231	8,667	8,639	8,054		13,215	12,348	-6.6%	

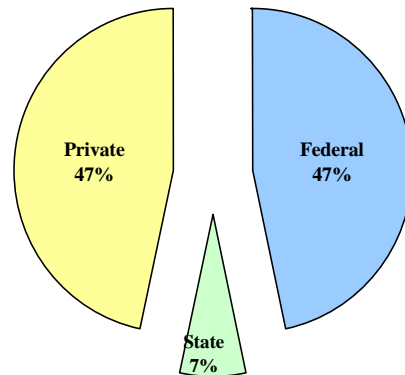
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Land Ownership - 2004		% Total
Total Acres in County	1,276,055	100.0%
Federal Government	595,642	46.7%
BLM	100,325	7.9%
US Forest Service	440,343	34.5%
National Recreation Areas	--	--
National Parks	235	0.0%
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	37,758	3.0%
Other*	16,981	1.3%
State Government	84,235	6.6%
Utah State Parks & Recreation	176	0.0%
Utah State Wildlife Reserves	37,082	2.9%
State Trust Lands	46,977	3.7%
American Indian	--	--
Private**	596,178	46.7%

*Includes Military and Bankhead Jones land

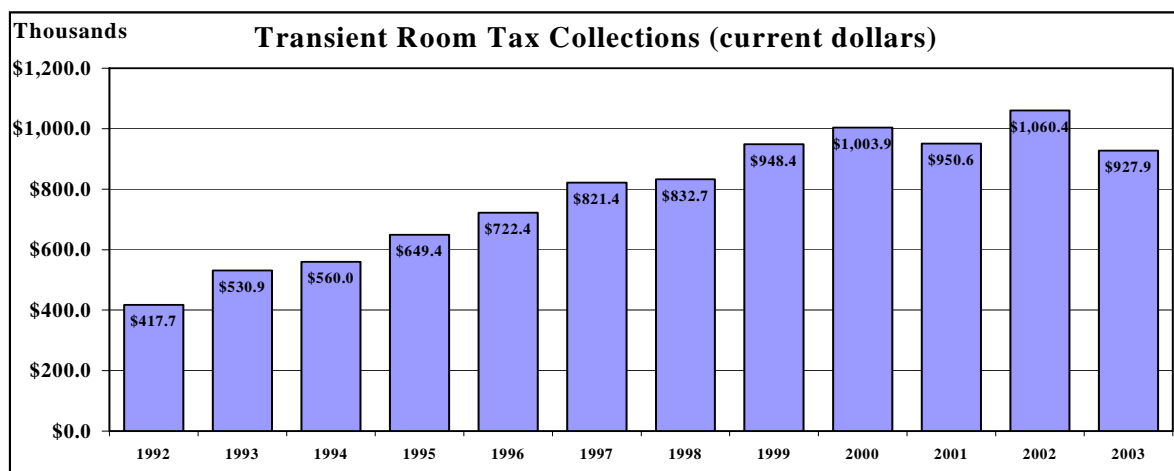
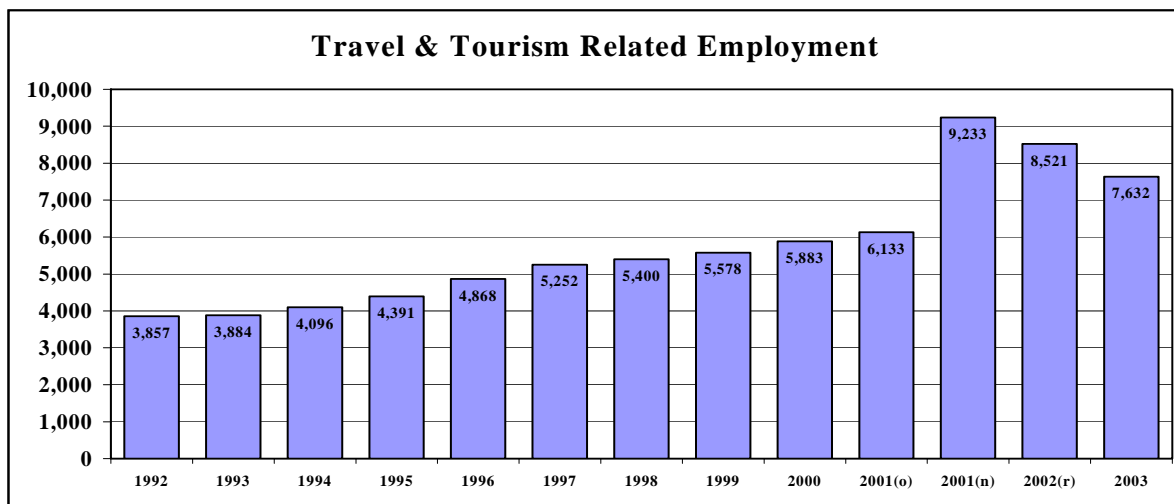
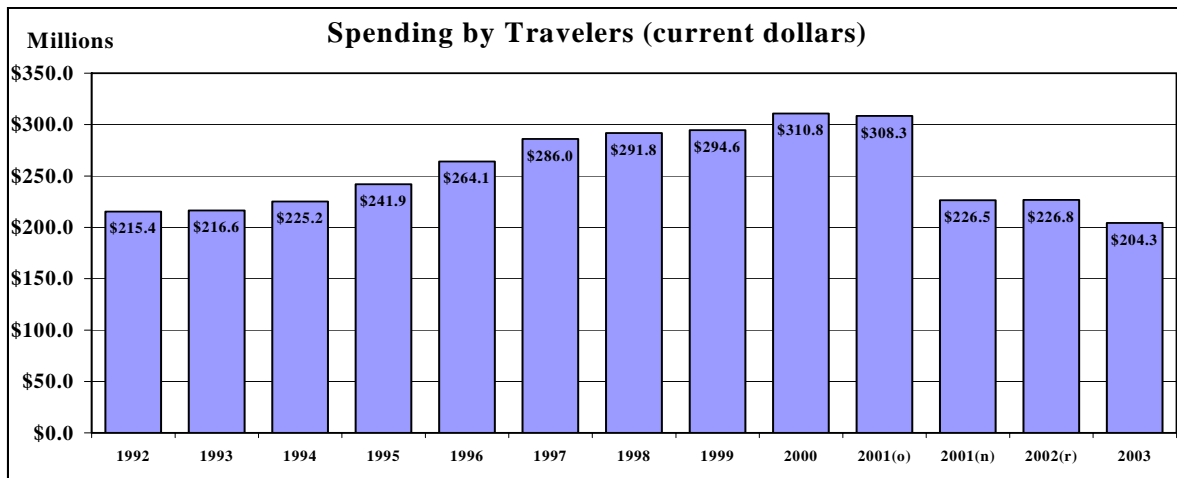
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Utah County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



WASATCH COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	13,953	14,577	15,215	16,203	15,947	16,847	17,368	3.1%	15
Total Non-Ag Employment	4,096	4,686	4,698	4,753		4,887	5,031	2.9%	16
Non-Ag Avg Monthly Wage	\$1,583	\$1,689	\$1,834	\$1,898		\$1,999	\$2,093	4.7%	14
Per Capita Income	\$20,144	\$20,966	\$21,740	\$21,969	\$21,565	\$21,627	\$22,591	4.5%	10
Unemployment Rate	4.9%	5.0%	4.5%	5.5%		7.9%	7.1%	-0.8%	18
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$44.5	\$47.9	\$49.2	\$47.1	\$58.8	\$49.9	\$48.9	-2.0%	13
Travel & Tourism Related Employment	823	898	932	936	1,515	1,317	1,312	-0.4%	12
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$925.0	\$997.0	\$1,024.0	\$979.0	\$1,188.0	\$1,044.0	\$1,024.0	-1.9%	13
Gross Taxable Room Rents	\$6,458	\$6,868	\$7,273	\$6,983		\$8,333	\$6,823	-18.1%	13
Transient Room Tax	\$193.7	\$206.0	\$218.2	\$209.5		\$250.0	\$204.7	-18.1%	13
Restaurant Tax	\$156.8	\$190.3	\$185.4	\$209.7		\$204.1	\$208.9	2.4%	12
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$136.6	\$155.8	\$171.7	\$174.0		\$186.6	\$184.2	-1.3%	14
REGIONAL VISITATION COUNTS									
I-80 UT/WY Traffic Count	4,374,525	4,731,130	4,861,800	5,082,625		5,238,845	4,533,665	-13.5%	
SR-40 UT/CO Traffic Count	534,725	559,545	554,800	596,045		608,090	616,850	1.4%	
Skier Days at Utah Resorts	3,144,328	2,976,696	3,278,291	2,974,574		3,141,212	3,386,141	7.8%	
Wasatch Mountain S.P.	880,669	896,917	930,152	923,988		1,215,511	799,617	-34.2%	
Deer Creek S.P.	153,055	197,547	253,523	291,124		188,550	176,975	-6.1%	
Utah Lake S.P.	734,995	431,702	405,563	276,475		157,882	83,076	-47.4%	
Jordanelle S.P. (2 Locations)	310,648	342,200	262,010	192,005		168,113	112,169	-33.3%	
Timpanogos Cave N.M.	119,074	122,768	115,115	126,270		114,736	106,028	-7.6%	
Rockport S.P.	210,015	245,406	152,605	117,505		89,497	159,570	78.3%	
Starvation S.P.	101,652	100,049	95,302	100,337		107,944	110,301	2.2%	

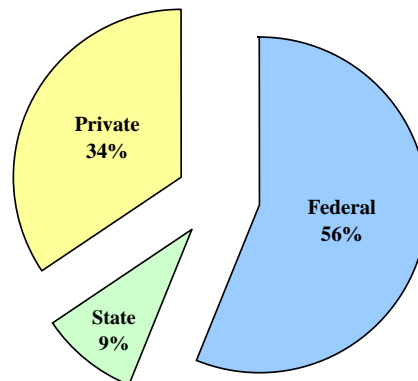
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Land Ownership - 2004		% Total
Total Acres in County	750,565	100.0%
Federal Government	419,951	56.0%
BLM	3,409	0.5%
US Forest Service	416,542	55.5%
National Recreation Areas	--	--
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government	69,920	9.3%
Utah State Parks & Recreation	22,976	3.1%
Utah State Wildlife Reserves	29,370	3.9%
State Trust Lands	17,574	2.3%
American Indian	2,723	0.4%
Private**	257,971	34.4%

*Includes Military and Bankhead Jones land

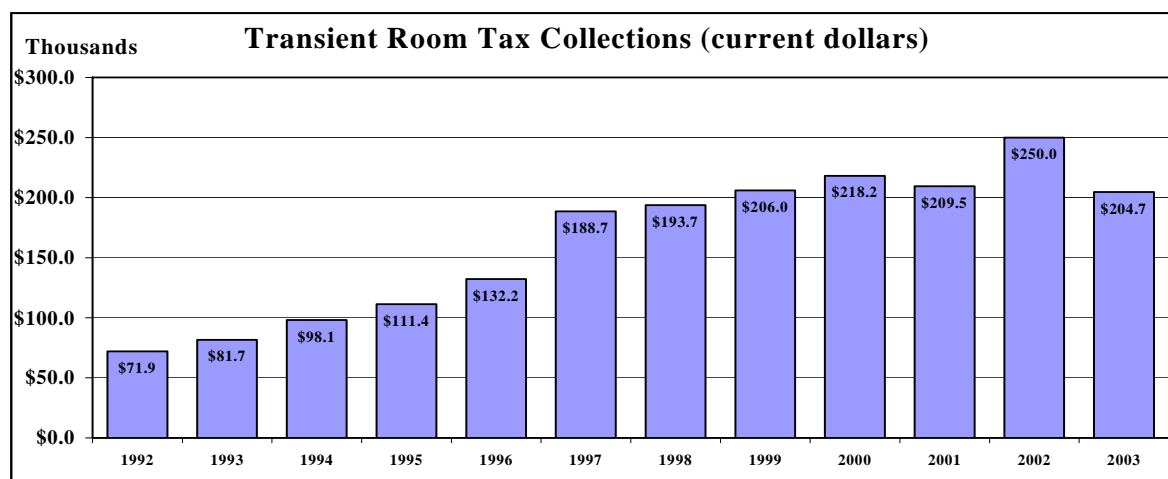
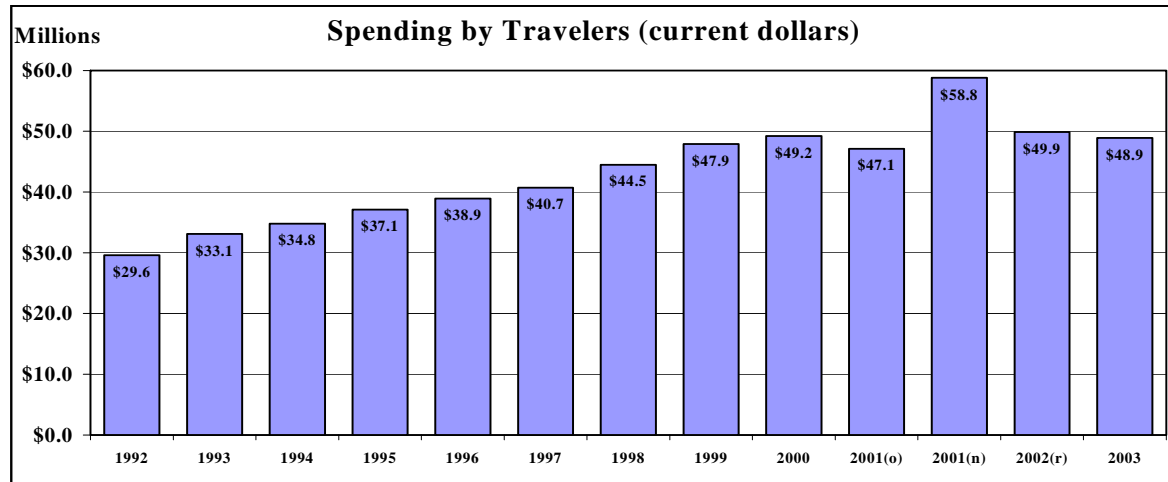
**May include some local government land

Land Ownership - 2004



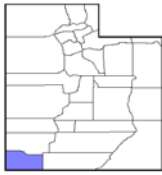
Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Wasatch County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



WASHINGTON COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	84,837	88,049	90,354	94,613	95,584	100,611	105,702	5.1%	5
Total Non-Ag Employment	30,386	31,914	33,595	35,838		37,353	38,992	4.4%	6
Non-Ag Avg Monthly Wage	\$1,727	\$1,776	\$1,830	\$1,859		\$1,903	\$1,956	2.8%	17
Per Capita Income	\$17,808	\$18,001	\$18,864	\$19,303	\$19,856	\$20,059	\$20,246	0.9%	16
Unemployment Rate	3.8%	3.6%	3.2%	3.8%		4.6%	4.4%	-0.2%	4
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$223.2	\$230.4	\$233.2	\$229.8	\$411.6	\$450.4	\$523.5	16.2%	2
Travel & Tourism Related Employment	4,131	4,319	4,415	4,571	7,718	6,433	6,570	2.1%	6
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$4,643.0	\$4,793.0	\$4,851.0	\$4,780.0	\$6,006.0	\$9,430.2	\$10,959.0	16.2%	2
Gross Taxable Room Rents	\$34,112	\$36,471	\$37,946	\$39,160		\$43,206	\$45,726	5.8%	3
Transient Room Tax	\$1,023.4	\$1,094.1	\$1,138.4	\$1,174.8		\$1,296.2	\$1,371.8	5.8%	3
Restaurant Tax	\$784.4	\$824.0	\$881.7	\$925.5		\$1,032.3	\$1,093.4	5.9%	5
Car Rental Tax	\$8.6	\$260.7	\$123.4	-\$58.4		\$110.0	\$137.2	24.7%	2
Gross Taxable Retail Sales (millions)	\$1,066.9	\$1,159.5	\$1,237.8	\$1,376.9		\$1,503.2	\$1,626.3	8.2%	5
REGIONAL VISITATION COUNTS									
I-15 UT/AZ Traffic Count	6,139,300	6,359,030	6,396,625	6,674,025		7,206,925	7,278,100	1.0%	
SR-89 UT/AZ Traffic Count	651,525	693,500	943,525	923,450		965,425	910,675	-5.7%	
St. George Welcome Center	167,690	181,002	190,173	191,554		208,899	222,025	6.3%	
Zion N.P.	2,370,048	2,449,664	2,432,348	2,227,490		2,647,775	2,458,791	-7.1%	
Bryce Canyon N.P.	1,166,331	1,081,521	1,099,275	1,068,619		886,436	903,760	2.0%	
Quail Creek S.P.	730,901	826,215	849,034	793,326		663,390	514,718	-22.4%	
Cedar Breaks N.M.	578,974	597,460	550,657	690,652		586,938	569,455	-3.0%	
Grand Staircase-Escalante N.M.	849,628	1,141,131	572,176	683,286		670,069	695,900	3.9%	
Snow Canyon S.P.	674,498	612,093	502,107	435,210		347,804	280,285	-19.4%	
Coral Pink Sand Dunes S.P.	188,164	164,893	106,601	131,675		87,694	123,033	40.3%	
Gunlock S.P.	71,212	100,172	76,919	85,365		83,830	82,665	-1.4%	
Mountain Meadows	19,227	11,071	17,581	27,428		57,542	NA	NA	

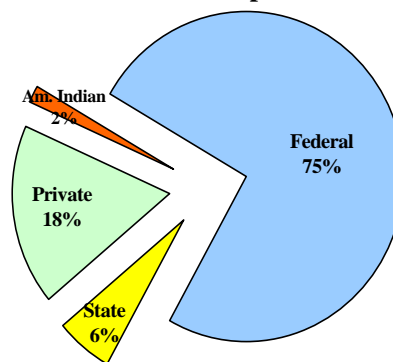
r = revised

Land Ownership - 2004		% Total
Total Acres in County	1,554,104	100.0%
Federal Government		
BLM	630,461	40.6%
US Forest Service	344,482	22.2%
National Recreation Areas	--	--
National Parks	132,032	8.5%
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	53,188	3.4%
Other*	--	--
State Government		
Utah State Parks & Recreation	7,918	0.5%
Utah State Wildlife Reserves	836	--
State Trust Lands	81,685	5.3%
American Indian		
	27,905	1.8%
Private**		
	275,597	17.7%

*Includes Military and Bankhead Jones land

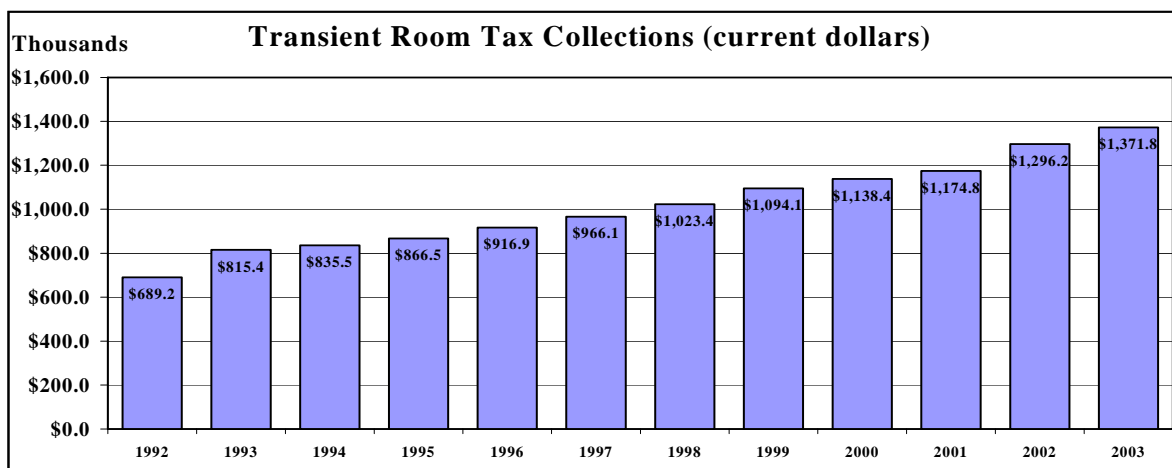
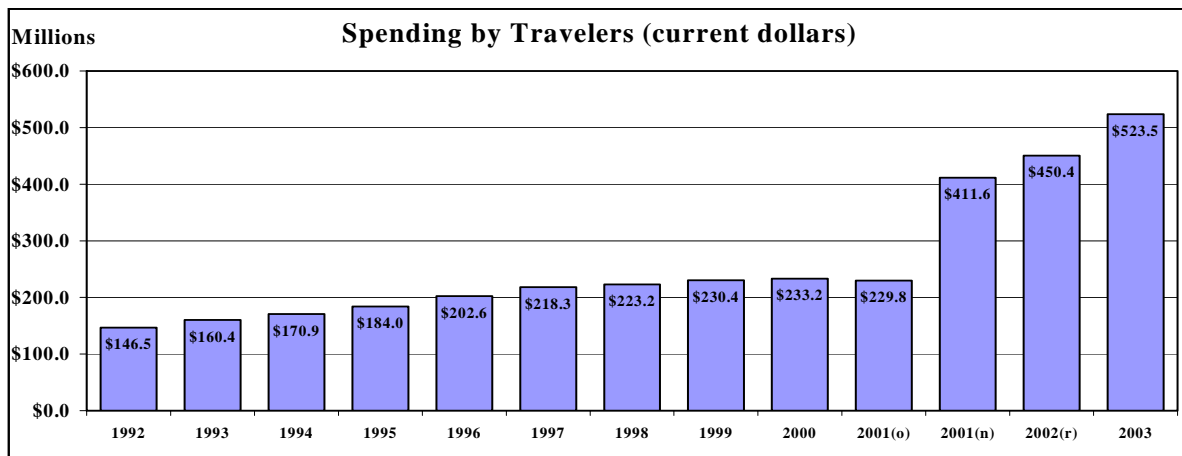
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Washington County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



WAYNE COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-03	State Ranking
DEMOGRAPHIC									
Population	2,413	2,442	2,509	2,544	2,509	2,504	2,487	-0.7%	26
Total Non-Ag Employment	971	991	1,091	1,122		1,069	982	-8.1%	26
Non-Ag Avg Monthly Wage	\$1,405	\$1,463	\$1,491	\$1,572		\$1,639	\$1,737	6.0%	23
Per Capita Income	\$17,703	\$18,456	\$18,479	\$19,776	\$19,825	\$19,788	\$20,024	1.2%	19
Unemployment Rate	6.1%	5.9%	4.6%	5.3%		6.6%	7.2%	0.6%	20
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$13.4	\$12.9	\$13.7	\$12.8	\$7.3	\$7.3	\$6.8	-6.8%	27
Travel & Tourism Related Employment	249	242	260	255	311	309	267	-13.6%	25
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$280	\$269	\$286	\$267	\$258	\$240	\$143	-40.4%	27
Gross Taxable Room Rents	\$2,950	\$3,170	\$3,373	\$2,815		\$2,892	\$3,288	13.7%	19
Transient Room Tax	\$88.5	\$95.1	\$101.2	\$84.4		\$86.8	\$98.6	13.6%	19
Restaurant Tax	\$28.0	\$31.3	\$38.8	\$33.4		\$33.7	\$38.1	13.1%	22
Car Rental Tax	--	--	--	--		--	--	--	--
Gross Taxable Retail Sales (millions)	\$22.7	\$23.0	\$23.5	\$23.6		\$23.6	\$27.6	16.9%	26
REGIONAL VISITATION COUNTS									
Glen Canyon N.R.A.	2,442,990	2,639,860	2,568,111	2,340,031		2,101,775	1,842,942	-12.3%	
Grand Staircase-Escalante N.M.	849,628	1,141,131	572,176	683,286		670,069	695,900	3.9%	
Capitol Reef N.P.	656,026	680,153	612,656	527,760		523,458	535,439	2.3%	
Canyonlands N.P.	436,524	446,160	401,558	368,592		375,549	386,985	3.0%	
Goblin Valley S.P.	70,860	82,978	71,110	75,702		72,004	67,913	-5.7%	
Otter Creek S.P.	18,381	15,053	20,594	42,633		61,895	46,882	-24.3%	
Anasazi S.P.	44,584	42,276	38,560	32,975		28,896	33,145	14.7%	

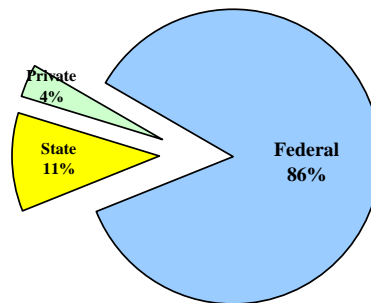
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Land Ownership - 2004		% Total
Total Acres in County	1,577,299	100.0%
Federal Government	1,350,687	85.6%
BLM	892,605	56.6%
US Forest Service	160,192	10.2%
National Recreation Areas	98,372	6.2%
National Parks	199,518	12.6%
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	--	--
State Government	170,090	10.8%
Utah State Parks & Recreation	--	--
Utah State Wildlife Reserves	751	0.0%
State Trust Lands	169,339	10.7%
American Indian	--	--
Private**	56,522	3.6%

*Includes Military and Bankhead Jones land

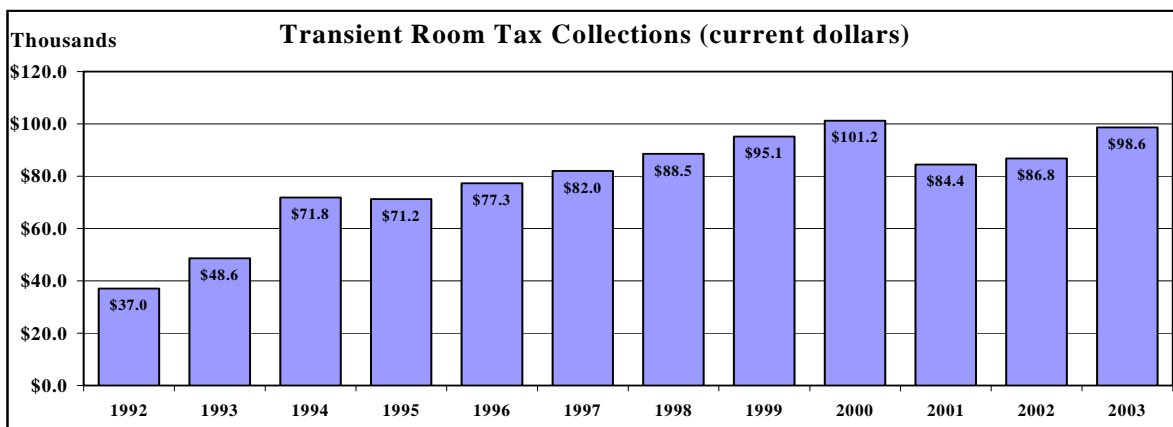
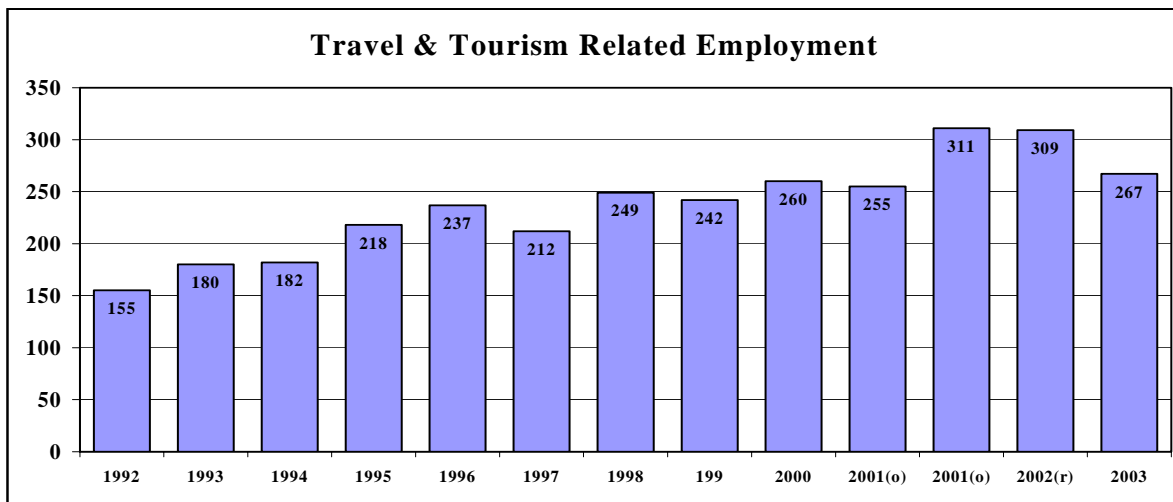
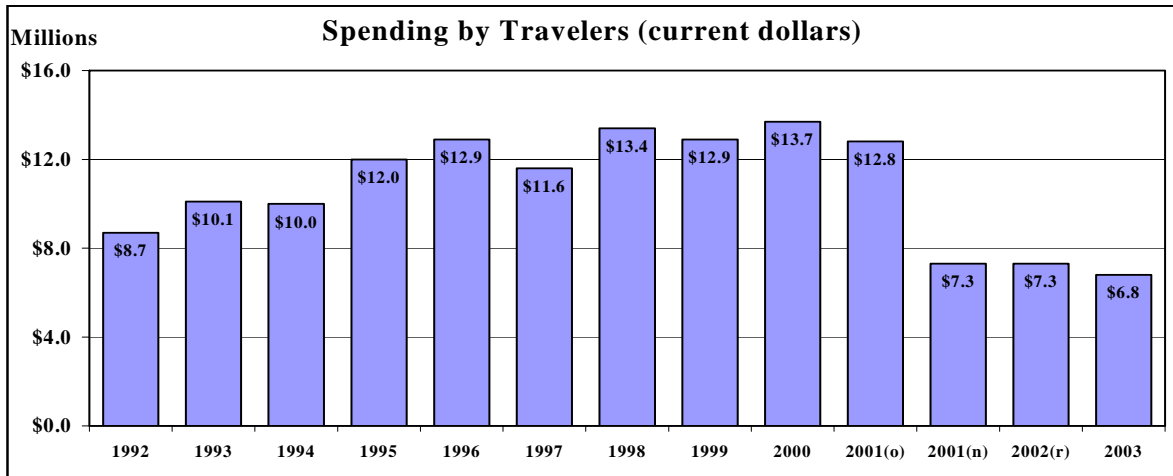
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

Wayne County Tourism Profile



r = revised

Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.



WEBER COUNTY TOURISM PROFILE

County Indicator	1998	1999	2000	2001(o)	2001(n)	2002(r)	2003	% Change 2002-2003	State Ranking
DEMOGRAPHIC									
Population	190,846	193,697	196,533	200,447	200,567	203,377	205,882	1.2%	
Total Non-Ag Employment	86,315	88,230	88,342	87,185		87,052	88,017	1.1%	4
Non-Ag Avg Monthly Wage	\$2,077	\$2,153	\$2,208	\$2,286		\$2,313	\$2,356	1.9%	8
Per Capita Income	\$21,369	\$21,538	\$22,431	\$22,981	\$23,775	\$24,315	\$24,831	2.1%	4
Unemployment Rate	4.8%	4.5%	4.2%	5.0%		6.5%	6.8%	0.3%	17
SPENDING & EMPLOYMENT									
Spending by Travelers (Millions)	\$207.6	\$217.4	\$216.2	\$212.8	\$203.2	\$201.7	\$187.4	-7.1%	6
Travel & Tourism Related Employment	3,841	4,075	4,092	4,233	7,460	7,472	7,000	-6.3%	5
TOURISM TAX REVENUES (000s)									
Local Tax Revenues from Traveler Spending	\$4,317	\$4,523	\$4,496	\$4,427	\$7,025	\$4,224	\$3,924	-7.1%	6
Gross Taxable Room Rents	\$16,348	\$15,936	\$16,857	\$16,877		\$19,549	\$17,604	-9.9%	6
Transient Room Tax	\$490.4	\$478.1	\$505.7	\$506.3		\$586.5	\$528.1	-10.0%	6
Restaurant Tax	\$1,469.1	\$1,571.4	\$1,562.0	\$1,568.1		\$1,670.5	\$1,756.4	5.1%	4
Car Rental Tax	\$23.7	\$57.8	\$58.0	\$90.1		\$77.4	\$70.3	-9.2%	4
Gross Taxable Retail Sales (millions)	\$2,264.1	\$2,375.4	\$2,456.6	\$2,510.7		\$2,552.4	\$2,599.2	1.8%	4
REGIONAL VISITATION COUNTS									
S.L. Airport Passengers	20,297,371	19,944,556	19,900,770	18,914,891		18,652,758	18,466,756	-1.0%	
Willard Bay S.P.	300,702	307,114	340,580	302,189		308,206	206,968	-32.8%	
Antelope Island S.P.	362,128	329,751	343,410	291,163		288,907	268,732	-7.0%	
Hill Aerospace Museum	160,000	159,000	160,000	147,000		145,790	154,803	6.2%	
Great Salt Lake S.P.	56,585	136,496	142,433	144,272		136,238	139,254	2.2%	
East Canyon S.P.	83,322	87,769	99,617	105,737		102,040	71,101	-30.3%	
Hyrum S.P.	54,383	67,238	74,207	75,000		76,319	74,411	-2.5%	
Golden Spike N.H.S.	46,203	47,012	45,273	44,510		47,242	45,023	-4.7%	
Ft. Buenaventura S.P.	42,813	44,217	47,441	24,154		12,400	NA	NA	

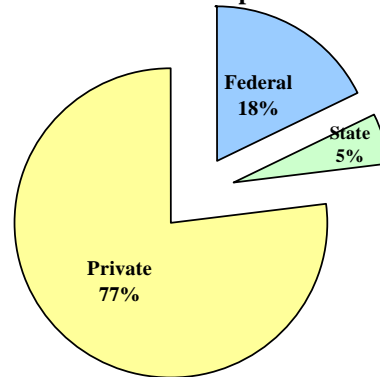
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Land Ownership - 2004		% Total
Total Acres in County	346,846	100.0%
Federal Government		
BLM	61,541	17.7%
US Forest Service	41	0.0%
National Recreation Areas	59,499	17.2%
National Parks	--	--
National Wildlife Refuge	--	--
USFS & BLM Wilderness Area	--	--
Other*	2,001	0.6%
State Government		
Utah State Parks & Recreation	18,611	5.4%
Utah State Wildlife Reserves	--	--
Utah State Wildlife Reserves	17,862	5.1%
State Trust Lands	749	0.2%
American Indian		
Private**	--	--
Private**	266,694	76.9%

*Includes Military and Bankhead Jones land

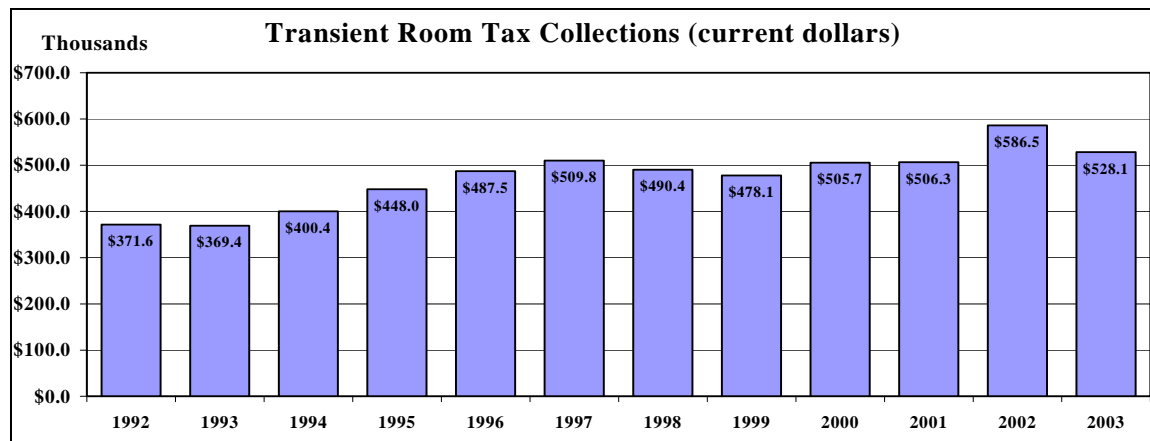
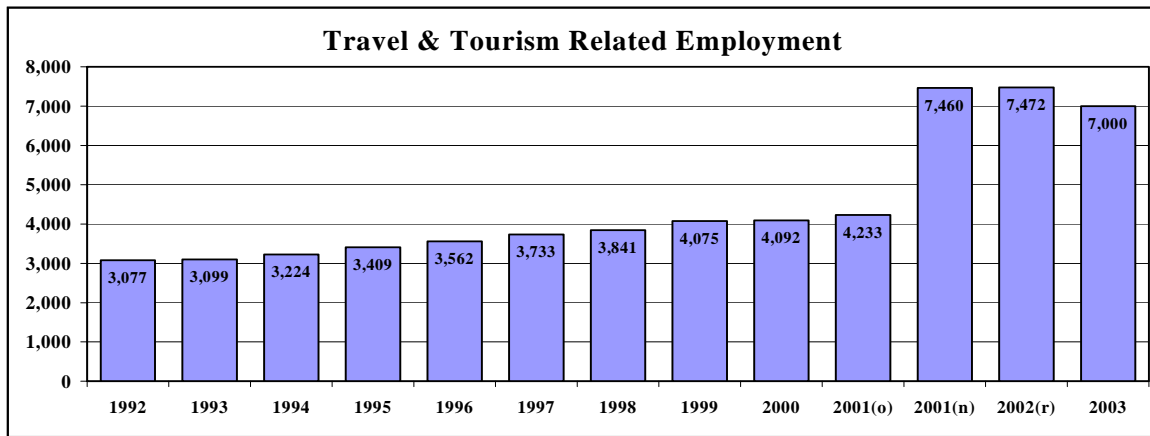
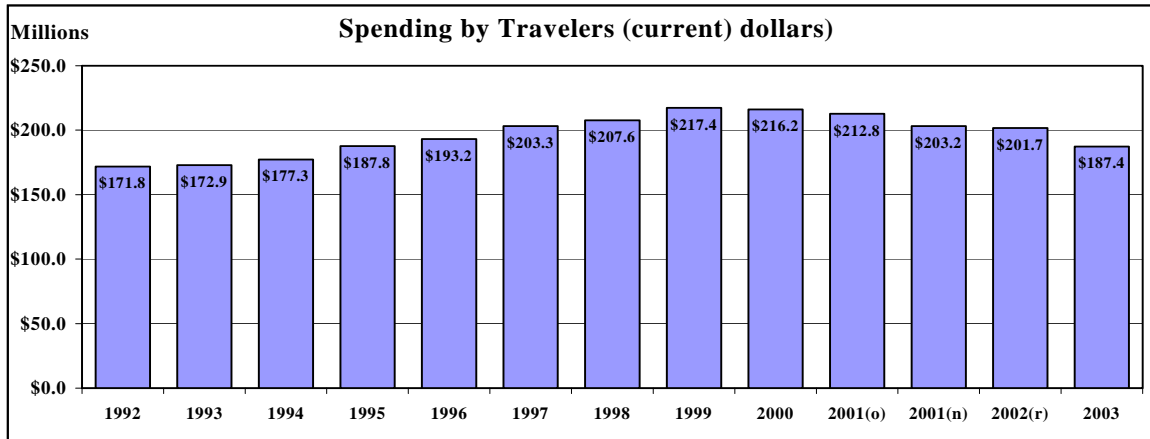
**May include some local government land

Land Ownership - 2004



Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

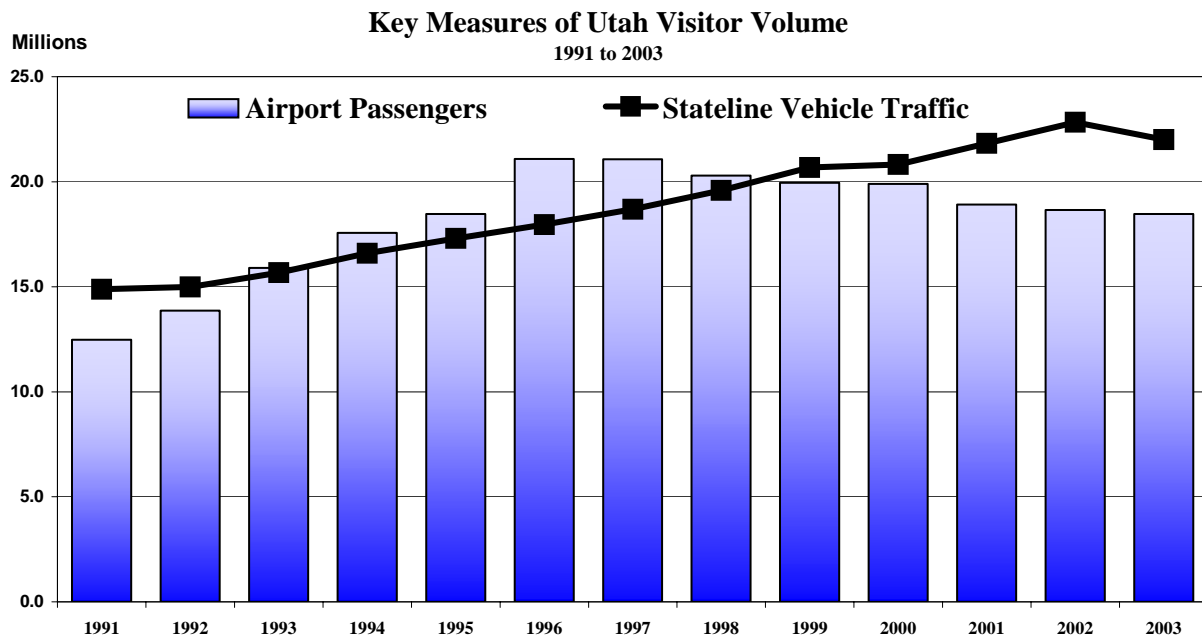
Weber County Tourism Profile



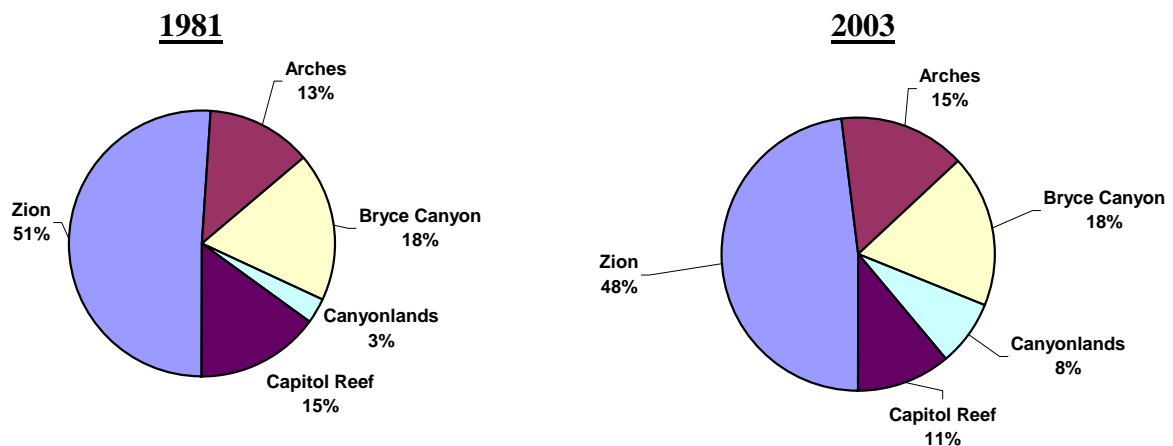
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Note: 2001(o) represents statistics using a prior year's methodology (old). 2001(n) represents statistics using the current methodology (new). See the methodology section in the appendix for details.

APPENDICES



Share of National Park Visitation



Utah Tourism Indicator History
Economic Impact Methodology
Tax Codes for Utah Tourism Taxes

APPENDIX A

Utah Tourism Indicators: 1981 to 2003

Year	Travel-Related Employment	Traveler Spending	Hotel Room Rents (Current \$)	National Park Visits	State Park Visits	Salt Lake Int'l. Airport Passengers	Skier Visits	Traffic Count at Interstat Borders	Hotel/Motel Occupancy Rates
1981	50,000	\$1,100,000,000	\$113,273,174	2,577,112	6,430,174	4,149,316	2,038,544	N/A	N/A
1982	52,000	\$1,400,000,000	\$124,787,207	2,443,787	6,436,488	5,861,477	2,317,255	N/A	N/A
1983	54,000	\$1,600,000,000	\$140,728,877	2,465,294	5,214,498	7,059,964	2,369,901	N/A	N/A
1984	58,000	\$1,850,000,000	\$161,217,797	2,616,301	4,400,103	7,514,113	2,436,544	N/A	N/A
1985	60,700	\$2,000,000,000	\$165,280,248	2,804,693	4,846,637	8,984,780	2,491,191	N/A	N/A
1986	62,500	\$2,150,000,000	\$175,807,344	3,224,694	5,387,791	9,990,986	2,440,668	N/A	N/A
1987	64,500	\$2,300,000,000	\$196,960,612	3,566,069	5,489,539	10,163,883	2,368,985	N/A	N/A
1988	67,000	\$2,450,000,000	\$220,687,694	3,941,791	5,072,123	10,408,233	2,572,154	N/A	N/A
1989	71,000	\$2,570,000,000	\$240,959,095	4,135,399	4,917,615	11,898,847	2,500,134	N/A	N/A
1990	79,000	\$2,660,000,000	\$261,017,079	4,425,086	5,033,776	11,982,276	2,751,551	14,135,000	63.8%
1991	82,000	\$2,900,000,000	\$295,490,324	4,829,317	5,425,129	12,477,926	2,560,805	14,886,000	69.4%
1992	86,000	\$3,050,000,000	\$312,895,967	5,280,100	5,908,000	13,870,609	2,850,000	14,985,000	70.3%
1993	91,000	\$3,250,000,000	\$352,445,691	5,338,707	6,950,063	15,894,404	2,800,000	15,669,000	71.9%
1994	96,000	\$3,350,000,000	\$378,024,547	5,111,400	6,953,400	17,564,149	3,113,800	16,589,000	73.7%
1995	100,000	\$3,550,000,000	\$429,189,045	5,381,717	7,070,702	18,460,000	2,954,690	17,301,000	73.5%
1996	107,000	\$3,800,000,000	\$477,409,577	5,749,110	7,478,764	21,088,482	3,042,767	17,963,000	73.1%
1997	112,000	\$4,000,000,000	\$519,160,181	5,537,260	7,184,639	21,068,314	3,101,735	18,696,000	68.0%
1998	117,000	\$4,100,000,000	\$540,424,182	5,466,090	6,943,780	20,297,371	3,144,328	19,590,000	63.8%
1999	121,500	\$4,200,000,000	\$545,328,875	5,527,478	6,768,016	19,944,556	2,976,769	20,675,000	61.6%
2000	125,500	\$4,250,000,000	\$567,708,954	5,322,266	6,555,299	19,900,770	3,278,291	20,817,000	60.9%
2001(old)	128,500	\$4,150,000,000	\$578,445,705	4,946,487	6,075,456	18,914,891	2,974,574	21,825,000	59.9%
2001(new)	95,132	\$4,010,000,000							
2002(r)	100,673	\$4,690,000,000	\$666,718,674	5,147,950	5,755,782	18,652,758	3,141,212	22,834,000	62.1%
2003	100,736	\$4,631,000,000	\$603,565,200	5,042,756	4,570,393	18,466,756	3,386,141	22,007,000	58.8%
Percent Change									
2002-2003	0.1%	-1.3%	-9.5%	-2.0%	-20.6%	-1.0%	7.8%	-3.6%	-5.3%
1981-2003	101.5%	321.0%	432.8%	95.7%	-28.9%	345.1%	66.1%	55.7%	-7.8%
Average Annual Rate of Change									
1981-2003	3.2%	6.8%	7.9%	3.1%	-1.5%	7.0%	2.1%	3.5%	-0.6%

National Park Recreation Visits: 1981 to 2002

Year	Arches	Bryce Canyon	Canyonlands	Capitol Reef	Zion	Total National Parks
1981	326,508	474,092	89,915	397,789	1,288,808	2,577,112
1982	339,415	471,517	97,079	289,486	1,246,290	2,443,787
1983	287,875	472,633	100,022	331,734	1,273,030	2,465,294
1984	345,180	495,104	102,533	296,230	1,377,254	2,616,301
1985	363,464	500,782	116,672	320,503	1,503,272	2,804,693
1986	419,444	578,018	172,987	383,742	1,670,503	3,224,694
1987	468,916	718,342	172,384	428,808	1,777,619	3,566,069
1988	520,455	791,348	212,100	469,556	1,948,332	3,941,791
1989	555,809	808,045	257,411	515,278	1,998,856	4,135,399
1990	620,719	862,659	276,831	562,477	2,102,400	4,425,086
1991	705,882	929,067	339,315	618,056	2,236,997	4,829,317
1992	799,831	1,018,174	395,698	675,837	2,390,626	5,280,166
1993	773,678	1,107,951	434,844	610,707	2,392,580	5,319,760
1994	777,178	1,028,134	429,921	605,324	2,270,871	5,111,428
1995	859,374	994,548	448,769	648,864	2,430,162	5,361,717
1996	856,016	1,269,600	447,527	678,012	2,498,001	5,749,156
1997	858,525	1,174,824	432,697	625,680	2,445,534	5,537,260
1998	837,161	1,166,331	436,524	656,026	2,370,048	5,466,090
1999	869,980	1,081,521	446,160	680,153	2,449,664	5,527,478
2000	786,429	1,099,275	401,558	612,656	2,432,348	5,332,266
2001	754,026	1,068,619	368,592	527,760	2,227,490	4,946,487
2002	769,672	886,436	375,549	523,458	2,592,835	5,147,950
2003	757,781	903,760	386,985	535,439	2,458,791	5,042,756
Percent Change						
2002-2003	-1.5%	2.0%	3.0%	2.3%	-5.2%	-2.0%
1981-2003	132.1%	90.6%	330.4%	34.6%	90.8%	95.7%
Average Annual Rate of Change						
1981-2003	3.9%	3.0%	6.9%	1.4%	3.0%	3.1%

Sources: Utah State Tax Commission, Utah Division of Workforce Services, National Park Service, Utah Division of Parks and Recreation, Salt Lake City Department of Airports, Ski Utah, Utah Department of Transportation, Rocky Mountain Lodging Report, Utah Department of Community and Economic Development and Utah Division of Travel Development

APPENDIX B

Economic Impact Models

ESTIMATING TRAVEL AND TOURISM RELATED SPENDING AND EMPLOYMENT IN UTAH

SUMMARY

Estimating Traveler and Tourist spending in Utah, and the number of jobs that result from it, is an inexact science. This is because Travel and Tourism is not an industry in the traditional sense, i.e., an industry classification by which employment, wages, and output are reported and measured. Rather, it is an array of goods and services associated with the activity of travel. In the late '80's to early '90's, due to data limitations and timeliness, estimates of the Utah Travel and Tourism industry were made using proxies such as highway traffic counts, national park visitations, and national traveler surveys. As data has become better and timelier, specifically at the state level, estimates of travel and tourism spending and related employment are no longer primarily based on aggregating secondary data such as visitor counts. These techniques have given way to using employment and taxable sales and services reports to estimate the size of both the state-level and county-level travel and tourism industry, yielding what are considered to be much more reliable estimates. In addition, 2001 marked the changeover from the old Standard Industry Classification (SIC) to the North American Industrial Classification System (NAICS) for reporting industry employment and wages. This changeover has prompted the recalculation of travel and tourism related employment and spending in Utah, based on NAICS-defined industry location quotients for employment.

DEFINING THE TRAVEL AND TOURISM INDUSTRY

The single largest problem when trying to measure travel and tourism is that it is not an industry in the strict sense, but an array of goods and services associated with an activity, and which generally constitute a share of other, defined industries. That is, the share of an industry's output that goes to Travel and Tourism is difficult to determine directly on the supply side (e.g., employment and wages), since Travel and Tourism is a demand-side concept.

Moreover, when measuring the impact of travel and tourism, a major concern is to determine the "export" sector of travel and tourism; that is, the new spending that is brought to a country, state or county from non-resident visitors. Obviously, from a county perspective, money spent by a tourist from another part of Utah is no different than money spent by a visitor from another state. From a state perspective however, tourism is an export activity only when the spending is by a non-Utah resident. Likewise, international travel is a primary concern for national travel and tourism organizations. For this reason, in the past the Department of Community and Economic Development and Utah Travel Council used two different sets of data for assessing statewide versus county-based tourism.

The definition developed by the World Travel and Tourism Council is now the one generally used when assessing the size of the Travel and Tourism "industry". Travel and Tourism is defined as the "activities of persons traveling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes." In addition, a distance component, usually between 50 and 100 miles from home, is generally added to provide a boundary for "usual environment". While this definition is intended to exclude, for example, commuting to and from work, it does include spending resulting from both business and leisure activities, regardless of the duration of the trip (less than a year). Unfortunately, it also includes activities like "shopping" trips outside one's "usual environment". Also, necessarily, this definition does not distinguish between a non-resident traveler and a Utah resident.

ESTIMATING TRAVEL AND TOURISM EMPLOYMENT

The first statewide estimates of travel and tourism-related employment were estimates based on such things as airline passengers, traffic counts on major highways around the state and national park visitation figures. Originally, the county level travel and tourism employment estimates were simply the disaggregated state estimate, shared out relatively proportionally and adjusted for differences in visitation and traffic counts, etc. Among the flaws in this approach, however, was that this estimate of travel and tourist related employment did not provide any data to distinguish between Utah residents' in-state travel, non-resident travelers, and individuals "just passing through". Consequently, it resulted in estimates for some counties that were counter-intuitive.

A new model was developed in 1995 based on an analysis of SIC employment data at the four-digit level. A list of ninety-five SIC defined travel and tourism-affected industries were selected by a workgroup of economists from the

Utah Department of Workforce Services, the Department of Community and Economic Development and the Governor's Office of Planning and Budget. Location quotients (the ratio of employment in each industry compared to the national average) were calculated for the ninety-five selected industries. Additional adjustments were made for a few industries, such as airlines, that could be considered almost completely tourism and travel dependent. In order to simplify the analysis, the ratio of travel and tourism employment (as defined by the location quotient) to total nonagricultural employment was combined as a weighted average to nineteen broader categories at the two-digit SIC codes. The county-level employment model, like the state model, was based on an analysis of SIC employment data at the four-digit level for which county level location quotients were calculated for the selected industries. Adjustments were made to compensate for any under- or over-estimating due to special local circumstances and for the industries, such as airlines, noted above.

Because significant short-term changes in the location quotients were considered unlikely, these ratios have been used to calculate tourism-related employment in subsequent years. Periodic re-calculations were planned approximately every five years. However, this consensus was reached before either the full effects of the boom economy in the 1990's or the 2002 Winter Olympics were realized.

Moreover, 2001 began the conversion from SIC based industry codes to the new NAICS. As a result, the Department of Community and Economic Development has converted the old travel and tourism SIC codes to the new NAICS coding and updated the location quotients used to determine travel and tourism related employment. Because it now seems that travel and tourism related employment and spending may fluctuate more than previously thought, and because state and national data is available on an increasingly timely basis, the hope is to update the state and county location quotients at least every other year.

In addition to the direct travel related employment figures, statewide indirect tourism employment is calculated based on the RIMS II employment multipliers for the travel and tourism related industries included in the above model. Whereas direct tourism employment represents jobs immediately created by tourism spending, indirect and induced employment represent additional employment that occurs as the initial spending spreads through the economy. Indirect and induced jobs are created as travel industry businesses purchase goods and services from local suppliers or as travel and tourism employees spend their salaries on local goods and services.

ESTIMATING TRAVELER AND TOURIST SPENDING

Previously, like the employment estimates, total statewide traveler spending was generated through a "bottom-up" model. Estimates were first made for total non-resident visitation based on airport passenger counts and vehicle traffic counts at state borders along Interstates and major highways. This estimate was then multiplied by the average stay and per-day spending derived from traveler surveys, to determine a preliminary estimate of total traveler spending. The non-resident estimate was then adjusted using visitation counts at destinations throughout the state, tax data, occupancy rates and anecdotal experience from the state's various industry partners to arrive at what was felt to be a reasonably consistent and accurate "total".

County estimates were based on the assumption that traveler spending and employment are directly proportional. That is, each additional travel related job results from an additional (\$X) amount of traveler spending. Using the county-based estimates for travel related employment, percentage shares of traveler spending were calculated for each county based on the ratio of the number of travel related jobs in a given county divided by the aggregation of travel-related jobs in all counties. However, over time it has become clear that using this method presents some major problems:

- First, it treated all TTR jobs as being equal throughout the state. However, the tourism industry is not identical throughout all counties. For example, in some counties it is more "destination" tourism and others more "windshield" tourism. Thus, some counties have a relatively higher share of travel-related employment and lower share of travel-related spending than others, due to lower average wages and the purchase of lower value goods and services by travelers.
- Disaggregating the statewide estimates of traveler and tourist spending did not adequately account for in-state vs. non-resident travel; despite using airport passenger counts and vehicle traffic counts to try to make adjustments.
- Moreover, there is a great deal of inter-county travel in Utah for non-leisure activities, such as shopping and commuting to and from work that also result in "traveler" spending.
- "Snowbirds" and other part-year visitors and residents act and spend like travelers, and cannot be separated from gross estimates of traveler spending.

For these and other reasons, the original methodology was not only cumbersome but, at the county level, often misleading. This year the Department of Community and Economic Development and Division of Travel Development used county-level taxable sales and services and personal income data to arrive at both state and county level traveler spending estimates. County travel and tourism related spending was calculated from taxable sales and services, weighted by county total personal income and population to account for residents, times county share of travel and tourism related employment. This methodology is an attempt to account for in-state vs. non-resident tourist as well as inter-county travel. Statewide travel and tourism spending is the aggregate total of county spending, adjusted by an estimate of inter-county non-“leisure travel” spending derived from the county taxable sales and personal income data. The state estimate was then checked against survey-derived estimates of traveler spending in Utah.

ESTIMATING STATE AND LOCAL TAX REVENUE

Combining traveler and tourism spending patterns, derived from various surveys, and Utah’s tax structure suggests that direct state and local tax collections constitute approximately 8.0% of traveler spending. Of this total, the local tax portion is estimated at some 26% and the remaining 74% is allocated to the State.

ESTIMATING NON-RESIDENTS VISITS

The methodology for computing total non-resident visitation is based on national traveler destination surveys, checked against air traffic at Salt Lake International Airport and vehicle traffic counts on the top fifteen highways and Interstates. The number of international visitors is based on recent surveys of international visitation to national parks and travel trends reported by the U.S. Department of Commerce’s In-Flight Survey and other survey data.

LOCATION QUOTIENTS

Location Quotients (LQ) – state industry employment as a percent of total state non-farm employment compared to U.S. industry employment as a percent of total U.S. non-farm employment.

$$LQ = (Es,i/Es,Tot) / (EUS,i/EUS,Tot)$$

E = Employment

s = State (Utah)

i = Industry (NAICS Code)

% export related = $(LQ-1) / LQ$ Tot = Total Travel and Tourist Related Employment

TRAVEL AND TOURIST RELATED NAICS CODES

Retail Trade:

- 441 Motor Vehicle and Parts Dealers - location quotient employment
- 442 Furniture and Home Furnishings Stores - location quotient employment
- 443 Electronics and Appliance Stores - location quotient employment
- 444 Building Material, Garden Equipment and Supplies - location quotient employment
- 445 Food and Beverage Stores - location quotient employment
- 446 Health and Personal Care Stores - location quotient employment
- 447 Gasoline Stations - location quotient employment
- 448 Clothing and Clothing Accessories Stores - location quotient employment
- 451 Sporting Goods, Hobby, Book, and Music Stores - location quotient employment
- 452 General Merchandise Stores - location quotient employment
- 453 Miscellaneous Store Retailers - location quotient employment

Transportation and Warehousing:

- 481 Air Transportation - all employment
- 482 Rail Transportation - location quotient employment
- 483 Water Transportation - location quotient employment
- 485 Transit and Ground Passenger Transportation - location quotient employment
- 487 Scenic and Sightseeing Transportation - location quotient employment
- 488 Support Activities for Transportation - location quotient employment

Real Estate and Rental and Leasing:

- 531 Real Estate - location quotient employment
- 532 Rental and Leasing Services - location quotient employment

Administrative, Support, Waste Management and Remediation Services:

561 Administrative and Support Services - all travel agencies, tour operators, convention bureaus

Health Care and Social Assistance:

621 Ambulatory Health Care Services - location quotient employment

Arts, Entertainment, and Recreation:

711 Performing Arts and Spectator Sports - location quotient employment

712 Museums, Historical Sites, and Similar Institutions - all employment

713 Amusement, Gambling, and Recreation Industries - location quotient employment

Accommodation and Food Services:

721 Accommodation - location quotient employment

722 Food Services and Drinking Places - higher of location quotient or 25% of total employment

Other Services (except Public Administration):

811 Repair and Maintenance - location quotient employment

812 Personal and Laundry Services - location quotient employment

Public Administration:

922 Justice, Public Order, and Safety Activities - location quotient employment

924 Administration of Environmental Quality Programs - location quotient employment

DATA SOURCES

The primary data sources for estimating Travel and Tourism related employment and spending are: the Utah Tax Commission, the Utah Department of Workforce Services, the National Park Service and Utah State Parks, and the Utah Department of Transportation. All data are for the calendar year and may, therefore, differ from reports which show fiscal year data. One exception is the category "skier visits." Skier visitation numbers are generally recorded during a ski season, which begins in November of one year and continues through April or May of the following year.

APPENDIX C

Tax Codes on Tourism Taxes

Transient Room Tax

Title 17 – Counties

Title 17, Chapter 31 – Recreational, Tourist, and Convention Bureaus

17-31-2. Purposes of transient room tax -- Purchase or lease of facilities -- Mitigating impacts of recreation, tourism, or conventions -- Issuance of bonds.

(1) Any county legislative body may impose the transient room tax provided for in Section **59-12-301** for the purposes of:

- (a) establishing and promoting recreation, tourism, film production, and conventions;
- (b) acquiring, leasing, constructing, furnishing, or operating convention meeting rooms, exhibit halls, visitor information centers, museums, and related facilities;
- (c) acquiring or leasing land required for or related to the purposes listed in Subsection (1)(b); and
- (d) as required to mitigate the impacts of recreation, tourism, or conventions in counties of the fourth, fifth, and sixth class, paying for:
 - (i) solid waste disposal operations;
 - (ii) emergency medical services;
 - (iii) search and rescue activities; and
 - (iv) law enforcement activities.

(2) A county may use not more than 1/3 of the proceeds of the transient room tax provided in Section **59-12-301** for any combination of the following purposes:

- (a) (i) acquiring, leasing, constructing, furnishing, maintaining, or operating:
 - (A) convention meeting rooms;
 - (B) exhibit halls;
 - (C) visitor information centers;
 - (D) museums; and
 - (E) related facilities; and
- (ii) acquiring or leasing land required for or related to the purposes described in Subsection (2)(a)(i);
- (b) as required to mitigate the impacts of recreation, tourism, or conventions in counties of the fourth, fifth, and sixth class, to pay for:
 - (i) solid waste disposal operations;
 - (ii) emergency medical services;
 - (iii) search and rescue activities; and
 - (iv) law enforcement activities; or
- (c) making the annual payment of principal, interest, premiums, and necessary reserves for any or the aggregate of bonds authorized under Subsection (3).

(3) (a) The county legislative body may issue bonds or cause bonds to be issued, as permitted by law, to pay all or part of any costs incurred for the purposes set forth in Subsection (2)(a) or (b) that are permitted to be paid from bond proceeds.

(b) When the proceeds of the transient room tax provided in Section **59-12-301** are not needed for payment of principal, interest, premiums, and reserves on bonds issued as provided in Subsection (2)(c), the county legislative body shall use those proceeds as provided in Subsection (1), subject to the limitation of Subsection (2).

Amended by Chapter 159, 2001 General Session

17-31-3. Reserve fund authorized -- Use of collected funds.

The county legislative body may create a reserve fund and any funds collected but not expended during any fiscal year shall not revert to the general fund of the governing bodies but shall be retained in a special fund to be used in accordance with Sections **17-31-2** through **17-31-5**.

Amended by Chapter 79, 1996 General Session

17-31-5. General powers of board.

The county legislative body may do and perform any and all other acts and things necessary, convenient, desirable, or appropriate to carry out the provisions of Sections **17-31-2** through **17-31-5**.

Amended by Chapter 79, 1996 General Session

17-31-5.5. Independent audit.

The legislative body of each county imposing the transient room tax provided for in Section **59-12-301** shall annually engage an independent auditor to perform an audit to verify that transient room tax funds are used only as authorized by this chapter and to report the findings of the audit to the county legislative body.

Enacted by Chapter 270, 1996 General Session

17-31-8. Tourism tax advisory boards.

(1) (a) Except as provided in Subsection (1)(b), any county that collects the following taxes shall operate a tourism tax advisory board:

- (i) the tax allowed under Section **59-12-301**; or
- (ii) the tax allowed under Section **59-12-603**.

(b) Notwithstanding Subsection (1)(a), a county is exempt from Subsection (1)(a) if the county has an existing board, council, committee, convention visitor's bureau, or body that substantially conforms with Subsections (2), (3), and (4).

(2) A tourism tax advisory board created under Subsection (1) shall consist of at least five members.

(3) A tourism tax advisory board shall be composed of any of the following members that:

- (a) are residents of the county; and
- (b) represent the local:
 - (i) hotel and lodging industry;
 - (ii) restaurant industry;
 - (iii) recreational facilities;
 - (iv) convention facilities;
 - (v) museums;
 - (vi) cultural attractions; or
 - (vii) other tourism-related industries.

(4) (a) Each tourism tax advisory board shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section **59-12-301**.

(b) Each tourism tax advisory board in a county operating under the county commission form of government under Section **17-52-501** or the expanded county commission form under Section **17-52-502** shall advise the county legislative body on the best use of revenues collected from the tax allowed under Section **59-12-603**.

(5) A member of any county tourism tax advisory board:

- (a) may not receive compensation or benefits for the member's services; and
- (b) may receive per diem and expenses incurred in the performance of the member's official duties.

Amended by Chapter 255, 2004 General Session

Amended by Chapter 131, 2004 General Session

Title 59 – Revenue and Taxation

Title 59, Chapter 12 – Sales and Use Tax Act

59-12-301. Transient room tax -- Rate -- Enactment or repeal of tax -- Tax rate change -- Effective date -- Notice requirements.

(1) (a) Any county legislative body may impose a tax of not to exceed 3% on charges for the accommodations and services described in Subsection **59-12-103**(1)(i).

(b) The revenues raised from the tax imposed under Subsection (1)(a) shall be used for the purposes listed in Section **17-31-2**.

(c) The tax imposed under Subsection (1)(a) shall be in addition to the tax imposed under Part 6, Tourism, Recreation, Cultural, and Convention Facilities Tax.

(2) Subject to Subsection (3), a county legislative body:

- (a) may increase or decrease the tax authorized under this part; and

(b) shall regulate the tax authorized under this part by ordinance.

(3) (a) For purposes of this Subsection (3):

(i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Annexation to County.

(ii) "Annexing area" means an area that is annexed into a county.

(b) (i) Except as provided in Subsection (3)(c), if, on or after July 1, 2004, a county enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:

(A) on the first day of a calendar quarter; and

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(b)(ii) from the county.

(ii) The notice described in Subsection (3)(b)(i)(B) shall state:

(A) that the county will enact or repeal a tax or change the rate of a tax under this part;

(B) the statutory authority for the tax described in Subsection (3)(b)(ii)(A);

(C) the effective date of the tax described in Subsection (3)(b)(ii)(A); and

(D) if the county enacts the tax or changes the rate of the tax described in Subsection (3)(b)(ii)(A), the rate of the tax.

(c) (i) Notwithstanding Subsection (3)(b)(i), for a transaction described in Subsection (3)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:

(A) that begins after the effective date of the enactment of the tax or the tax rate increase; and

(B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under this section.

(ii) Notwithstanding Subsection (3)(b)(i), for a transaction described in Subsection (3)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:

(A) that began before the effective date of the repeal of the tax or the tax rate decrease; and

(B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under this section.

(iii) Subsections (3)(c)(i) and (ii) apply to transactions subject to a tax under Subsection **59-12-103(1)(i)**.

(d) (i) Except as provided in Subsection (3)(e), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment, repeal, or a change in the rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

(A) on the first day of a calendar quarter; and

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(d)(ii) from the county that annexes the annexing area.

(ii) The notice described in Subsection (3)(d)(i)(B) shall state:

(A) that the annexation described in Subsection (3)(d)(i) will result in an enactment, repeal, or change in the rate of a tax under this part for the annexing area;

(B) the statutory authority for the tax described in Subsection (3)(d)(ii)(A);

(C) the effective date of the tax described in Subsection (3)(d)(ii)(A); and

(D) if the county enacts the tax or changes the rate of the tax described in Subsection (3)(d)(ii)(A), the rate of the tax.

(e) (i) Notwithstanding Subsection (3)(d)(i), for a transaction described in Subsection (3)(e)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:

(A) that begins after the effective date of the enactment of the tax or the tax rate increase; and

(B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under this section.

(ii) Notwithstanding Subsection (3)(d)(i), for a transaction described in Subsection (3)(e)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:

(A) that began before the effective date of the repeal of the tax or the tax rate decrease; and

(B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under this section.

(iii) Subsections (3)(e)(i) and (ii) apply to transactions subject to a tax under Subsection **59-12-103(1)(i)**.

Amended by Chapter 156, 2004 General Session

Amended by Chapter 255, 2004 General Session

59-12-302. Collection of tax -- Administrative fee -- Penalties -- Commission to interpret, audit, and adjudicate transient room tax.

(1) (a) Except as provided in Subsection (1)(b) or (c), the tax authorized under this part shall be administered, collected, and enforced in accordance with:

(i) the same procedures used to administer, collect, and enforce the tax under:

(A) Part 1, Tax Collection; or

(B) Part 2, Local Sales and Use Tax Act; and
(ii) Chapter 1, General Taxation Policies.
(b) (i) Notwithstanding Section 59-12-206, each county may collect the tax imposed by the county and need not transmit the tax to the commission or contract with the commission to collect the tax.
(ii) The amount of tax collected shall be reported to the commission as provided in Subsection 59-12-207.1(13).
(c) Notwithstanding Subsection (1)(a), a tax under this part is not subject to:
(i) Sections 59-12-107.1 through 59-12-107.3;
(ii) Sections 59-12-207.1 through 59-12-207.4; or
(iii) Subsections 59-12-205(2) through (9).
(d) (i) If the commission collects a tax under this part, the commission:
(A) except as provided in Subsection (1)(d)(i)(B), shall distribute the revenues generated by the tax to the county within which the revenues were generated; and
(B) notwithstanding Subsection (1)(d)(i)(A), may retain an amount of tax collected under this part of not to exceed the lesser of:
(I) 1.5%; or
(II) an amount equal to the cost to the commission of administering this part.
(ii) Any amount the commission retains under Subsection (1)(d)(i)(B) shall be:
(A) placed in the Sales and Use Tax Administrative Fees Account; and
(B) used as provided in Subsection 59-12-206(2).
(2) (a) The tax ordinance adopted by a county pursuant to Section 59-12-301 may include provisions for the imposition of penalties and interest if a person or entity required to pay a tax under this part fails to timely remit the tax to the collecting agent.
(b) A county legislative body may not establish penalties and interest by ordinance that exceed the penalties and interest rates authorized for the commission in Sections 59-1-401 and 59-1-402.
(3) A county may adopt an ordinance imposing penalties and interest under Subsection (2) only if the county does not contract with the commission to collect the tax.
(4) If a county elects to collect the tax as provided in Subsection (1), the commission shall interpret, audit, and adjudicate the tax imposed under this part.

Amended by Chapter 255, 2004 General Session

Tourism, Recreation, Cultural and Convention Facilities (TRCC) Tax

Title 59 – Revenue and Taxation

Title 59, Chapter 12 – Sales and Use Tax Act

59-12-601. Purpose statement.

(1) The Utah Legislature finds and declares that:
(a) the development of tourism, recreation, cultural, and convention facilities throughout Utah is necessary to insure continued growth in the tourism, recreation, and convention industry in Utah;
(b) modern and state-of-the-art tourism, recreation, cultural, and convention facilities would attract tourists, recreation, and convention business in a substantially greater amount than facilities that are obsolete or do not otherwise fill the needs of such business;
(c) available sources of assistance and capital in the individual counties are inadequate by themselves without state assistance to assure necessary development of tourism, recreation, cultural, and convention facilities;
(d) other states have programs of aid to their political subdivisions to foster the development of tourism, recreation, cultural, and convention facilities; and
(e) fostering the development of tourism, recreation, cultural, and convention facilities is a state purpose affecting the welfare of all state citizens and the growth of the economy statewide.
(2) It is therefore the purpose of this part that the state provide a means to foster the development of tourism, recreation, cultural, and convention facilities in order to further the welfare of the citizens of the state and its economic growth.

Amended by Chapter 265, 1991 General Session

59-12-602. Definitions.

As used in this part:

(1) "Convention facility" means any publicly owned or operated convention center, sports arena, or other facility at which conventions, conferences, and other gatherings are held and whose primary business or function is to host such conventions, conferences, and other gatherings.

(2) "Cultural facility" means any publicly owned or operated museum, theater, art center, music hall, or other cultural or arts facility.

(3) "Recreation facility" or "tourist facility" means any publicly owned or operated park, campground, marina, dock, golf course, water park, historic park, monument, planetarium, zoo, bicycle trails, and other recreation or tourism-related facility.

(4) (a) "Restaurant" includes any coffee shop, cafeteria, luncheonette, soda fountain, or fast-food service where food is prepared for immediate consumption.

(b) "Restaurant" does not include:

(i) any retail establishment whose primary business or function is the sale of fuel or food items for off-premise, but not immediate, consumption; and

(ii) a theater that sells food items, but not a dinner theater.

Amended by Chapter 248, 1995 General Session

59-12-603. County tax -- Bases -- Rates -- Use of revenues -- Collection -- Adoption of ordinance required -- Administration -- Distribution -- Enactment or repeal of tax or tax rate change -- Effective date -- Notice requirements.

(1) In addition to any other taxes, a county legislative body may, as provided in this part, impose a tax as follows:

(a) (i) a county legislative body of any county may impose a tax of not to exceed 3% on all short-term leases and rentals of motor vehicles not exceeding 30 days, except for leases and rentals of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement;

(ii) beginning on or after January 1, 1999, a county legislative body of any county imposing a tax under Subsection (1)(a)(i) may, in addition to imposing the tax under Subsection (1)(a)(i), impose a tax of not to exceed 4% on all short-term leases and rentals of motor vehicles not exceeding 30 days, except for leases and rentals of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement;

(b) a county legislative body of any county may impose a tax of not to exceed 1% of all sales of prepared foods and beverages that are sold by restaurants; and

(c) a county legislative body of any county may impose a tax of not to exceed .5% on charges for the accommodations and services described in Subsection **59-12-103(1)(i)**.

(2) The revenue from the imposition of the taxes provided for in Subsections (1)(a) through (c) may be used for the purposes of financing tourism promotion, and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities as defined in Section **59-12-602**.

(3) The tax imposed under Subsection (1)(c) shall be in addition to the tax imposed under Part 3, Transient Room Tax, and may be imposed only by a county of the first class.

(4) A tax imposed under this part may be pledged as security for bonds, notes, or other evidences of indebtedness incurred by a county under Title 11, Chapter 14, Utah Municipal Bond Act, to finance tourism, recreation, cultural, and convention facilities.

(5) (a) In order to impose the tax under Subsection (1), each county legislative body shall annually adopt an ordinance imposing the tax.

(b) The ordinance under Subsection (5)(a) shall include provisions substantially the same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on those items and sales described in Subsection (1).

(c) The name of the county as the taxing agency shall be substituted for that of the state where necessary, and an additional license is not required if one has been or is issued under Section **59-12-106**.

(6) In order to maintain in effect its tax ordinance adopted under this part, each county legislative body shall, within 30 days of any amendment of any applicable provisions of Part 1, Tax Collection, adopt amendments to its tax ordinance to conform with the applicable amendments to Part 1, Tax Collection.

(7) (a) (i) Except as provided in Subsection (7)(a)(ii), a tax authorized under this part shall be administered, collected, and enforced in accordance with:

(A) the same procedures used to administer, collect, and enforce the tax under:

(I) Part 1, Tax Collection;

(II) Part 2, Local Sales and Use Tax Act; and

(B) Chapter 1, General Taxation Policies.

(ii) Notwithstanding Subsection (7)(a)(i), a tax under this part is not subject to:

(A) Sections **59-12-107.1** through **59-12-107.3**;

(B) Subsections **59-12-205**(2) through (9); or

(C) Sections **59-12-207.1** through **59-12-207.4**.

(b) Except as provided in Subsection (7)(c):

(i) for a tax under this part other than the tax under Subsection (1)(a)(ii), the commission shall distribute the revenues to the county imposing the tax; and

(ii) for a tax under Subsection (1)(a)(ii), the commission shall distribute the revenues according to the distribution formula provided in Subsection (8).

(c) Notwithstanding Subsection (7)(b), the commission shall deduct from the distributions under Subsection (7)(b) an administrative charge for collecting the tax as provided in Section **59-12-206**.

(8) The commission shall distribute the revenues generated by the tax under Subsection (1)(a)(ii) to each county collecting a tax under Subsection (1)(a)(ii) according to the following formula:

(a) the commission shall distribute 70% of the revenues based on the percentages generated by dividing the revenues collected by each county under Subsection (1)(a)(ii) by the total revenues collected by all counties under Subsection (1)(a)(ii); and

(b) the commission shall distribute 30% of the revenues based on the percentages generated by dividing the population of each county collecting a tax under Subsection (1)(a)(ii) by the total population of all counties collecting a tax under Subsection (1)(a)(ii).

(9) (a) For purposes of this Subsection (9):

(i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Annexation to County.

(ii) "Annexing area" means an area that is annexed into a county.

(b) (i) Except as provided in Subsection (9)(c), if, on or after July 1, 2004, a county enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:

(A) on the first day of a calendar quarter; and

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (9)(b)(ii) from the county.

(ii) The notice described in Subsection (9)(b)(i)(B) shall state:

(A) that the county will enact or repeal a tax or change the rate of a tax under this part;

(B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);

(C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and

(D) if the county enacts the tax or changes the rate of the tax described in Subsection (9)(b)(ii)(A), the rate of the tax.

(c) (i) Notwithstanding Subsection (9)(b)(i), for a transaction described in Subsection (9)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:

(A) that begins after the effective date of the enactment of the tax or the tax rate increase; and

(B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under Subsection (1).

(ii) Notwithstanding Subsection (9)(b)(i), for a transaction described in Subsection (9)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:

(A) that began before the effective date of the repeal of the tax or the tax rate decrease; and

(B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1).

(iii) Subsections (9)(c)(i) and (ii) apply to transactions subject to a tax under:

(A) Subsection **59-12-103**(1)(e);

(B) Subsection **59-12-103**(1)(i); or

(C) Subsection **59-12-103**(1)(k).

(d) (i) Except as provided in Subsection (9)(e), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment, repeal, or change in the rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

(A) on the first day of a calendar quarter; and

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (9)(d)(ii) from the county that annexes the annexing area.

(ii) The notice described in Subsection (9)(d)(i)(B) shall state:

(A) that the annexation described in Subsection (9)(d)(i) will result in an enactment, repeal, or change in the rate of a tax under this part for the annexing area;

(B) the statutory authority for the tax described in Subsection (9)(d)(ii)(A);

- (C) the effective date of the tax described in Subsection (9)(d)(ii)(A); and
- (D) if the county enacts the tax or changes the rate of the tax described in Subsection (9)(d)(ii)(A), the rate of the tax.
- (e) (i) Notwithstanding Subsection (9)(d)(i), for a transaction described in Subsection (9)(e)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:
 - (A) that begins after the effective date of the enactment of the tax or the tax rate increase; and
 - (B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under Subsection (1).
- (ii) Notwithstanding Subsection (9)(d)(i), for a transaction described in Subsection (9)(e)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:
 - (A) that began before the effective date of the repeal of the tax or the tax rate decrease; and
 - (B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1).
- (iii) Subsections (9)(e)(i) and (ii) apply to transactions subject to a tax under:
 - (A) Subsection **59-12-103**(1)(e);
 - (B) Subsection **59-12-103**(1)(i); or
 - (C) Subsection **59-12-103**(1)(k).

Amended by Chapter 255, 2004 General Session
Amended by Chapter 156, 2004 General Session

Motor Vehicle Rental Tax

Title 59 – Revenue and Taxation

Title 59, Chapter 12 – Sales and Use Tax Act

59-12-1201. Motor vehicle rental tax -- Rate -- Exemptions -- Administration, collection, and enforcement of tax -- Deposits -- Effective dates.

- (1) (a) Except as provided in Subsection (3), there is imposed a tax of 2.5% on all short-term leases and rentals of motor vehicles not exceeding 30 days.
- (b) The tax imposed in this section is in addition to all other state, county, or municipal fees and taxes imposed on rentals of motor vehicles.
- (2) (a) Subject to Subsection (2)(b), a tax rate repeal or tax rate change for the tax imposed under Subsection (1) shall take effect on the first day of a calendar quarter.
- (b) (i) For a transaction subject to a tax under Subsection (1), a tax rate increase shall take effect on the first day of the first billing period:
 - (A) that begins after the effective date of the tax rate increase; and
 - (B) if the billing period for the transaction begins before the effective date of a tax rate increase imposed under Subsection (1).
- (ii) For a transaction subject to a tax under Subsection (1), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:
 - (A) that began before the effective date of the repeal of the tax or the tax rate decrease; and
 - (B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1).
- (3) A motor vehicle is exempt from the tax imposed under Subsection (1) if:
 - (a) the motor vehicle is registered for a gross laden weight of 12,001 or more pounds;
 - (b) the motor vehicle is rented as a personal household goods moving van; or
 - (c) the lease or rental of the motor vehicle is made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair agreement or an insurance agreement.
- (4) (a) (i) Except as provided in Subsection (4)(a)(ii), the tax authorized under this section shall be administered, collected, and enforced in accordance with:
 - (A) the same procedures used to administer, collect, and enforce the tax under:
 - (I) Part 1, Tax Collection; or
 - (II) Part 2, Local Sales and Use Tax Act; and
 - (B) Chapter 1, General Taxation Policies.
- (ii) Notwithstanding Subsection (4)(a)(i), a tax under this part is not subject to:
 - (A) Subsections **59-12-103**(4) through (7);
 - (B) Sections **59-12-107.1** through **59-12-107.3**;

- (C) Subsections **59-12-205**(2) through (9); or
- (D) Sections **59-12-207.1** through **59-12-207.4**.

(b) The commission may retain a maximum of 1-1/2% of the tax collected under this section for the costs of rendering its services under this section.

(c) Except as provided under Subsection (4)(b), all revenue received by the commission under this section shall be deposited daily with the state treasurer and credited monthly to the Transportation Corridor Preservation Revolving Loan Fund under Section **72-2-117**.

Amended by Chapter 156, 2004 General Session
Amended by Chapter 255, 2004 General Session

Resort Communities Sales Tax

Title 59 – Revenue and Taxation

Title 59, Chapter 12 – Sales and Use Tax Act

59-12-401. Resort communities tax -- Base -- Rate -- Collection fees.

(1) (a) Except as provided in Subsections (1)(b) and **59-12-207.1**(7)(c), and in addition to other sales and use taxes, a city or town in which the transient room capacity as defined in Section **59-12-405** is greater than or equal to 66% of the municipality's permanent census population may impose a sales and use tax of up to 1% on the transactions described in Subsection **59-12-103**(1) located within the city or town.

(b) Notwithstanding Subsection (1)(a), a city or town may not impose a tax under this section on:

(i) the sale of:

- (A) a motor vehicle;
- (B) an aircraft;
- (C) a watercraft;
- (D) a modular home;
- (E) a manufactured home; or
- (F) a mobile home; or

(ii) the sales and uses described in Section **59-12-104** to the extent the sales and uses are exempt from taxation under Section **59-12-104**.

(c) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections **59-12-207.1** through **59-12-207.4**.

(2) (a) An amount equal to the total of any costs incurred by the state in connection with the implementation of Subsection (1) which exceed, in any year, the revenues received by the state from its collection fees received in connection with the implementation of Subsection (1) shall be paid over to the state General Fund by the cities and towns which impose the tax provided for in Subsection (1).

(b) Amounts paid under Subsection (2)(a) shall be allocated proportionally among those cities and towns according to the amount of revenue the respective cities and towns generate in that year through imposition of that tax.

Amended by Chapter 224, 2004 General Session
Amended by Chapter 224, 2004 General Session

59-12-402. Additional resort communities sales tax -- Base -- Rate -- Collection fees -- Resolution and voter approval requirements -- Election requirements -- Notice requirements -- Ordinance requirements.

(1) (a) Except as provided in Subsections (1)(b) and **59-12-207.1**(7)(c), and subject to the limitations of Subsections (2) through (6), the governing body of a municipality in which the transient room capacity as defined in Section **59-12-405** is greater than or equal to 66% of the municipality's permanent census population may, in addition to the sales tax authorized under Section **59-12-401**, impose an additional resort communities sales tax in an amount that is less than or equal to .5% on the transactions described in Subsection **59-12-103**(1) located within the municipality.

(b) Notwithstanding Subsection (1)(a), the governing body of a municipality may not impose a tax under this section on:

(i) the sale of:

- (A) a motor vehicle;

- (B) an aircraft;
- (C) a watercraft;
- (D) a modular home;
- (E) a manufactured home; or
- (F) a mobile home; or

(ii) the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104.

(c) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-207.1 through 59-12-207.4.

(2) (a) An amount equal to the total of any costs incurred by the state in connection with the implementation of Subsection (1) which exceed, in any year, the revenues received by the state from its collection fees received in connection with the implementation of Subsection (1) shall be paid over to the state General Fund by the cities and towns which impose the tax provided for in Subsection (1).

(b) Amounts paid under Subsection (2)(a) shall be allocated proportionally among those cities and towns according to the amount of revenue the respective cities and towns generate in that year through imposition of that tax.

(3) To impose an additional resort communities sales tax under this section, the governing body of the municipality shall:

- (a) pass a resolution approving the tax; and
- (b) except as provided in Subsection (6), obtain voter approval for the tax as provided in Subsection (4).

(4) To obtain voter approval for an additional resort communities sales tax under Subsection (3)(b), a municipality shall:

- (a) hold the additional resort communities sales tax election during:
 - (i) a regular general election; or
 - (ii) a municipal general election; and
- (b) publish notice of the election:
 - (i) 15 days or more before the day on which the election is held; and
 - (ii) in a newspaper of general circulation in the municipality.

(5) An ordinance approving an additional resort communities sales tax under this section shall provide an effective date for the tax as provided in Section 59-12-403.

(6) (a) Except as provided in Subsection (6)(b), a municipality is not subject to the voter approval requirements of Subsection (3)(b) if, on or before January 1, 1996, the municipality imposed a license fee or tax on businesses based on gross receipts pursuant to Section 10-1-203.

(b) The exception from the voter approval requirements in Subsection (6)(a) does not apply to a municipality that, on or before January 1, 1996, imposed a license fee or tax on only one class of businesses based on gross receipts pursuant to Section 10-1-203.

Amended by Chapter 255, 2004 General Session

Amended by Chapter 224, 2004 General Session

59-12-403. Enactment or repeal of tax -- Tax rate change -- Effective date -- Notice requirements -- Administration, collection, and enforcement of tax.

(1) For purposes of this section:

- (a) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part 4, Annexation.
- (b) "Annexing area" means an area that is annexed into a city or town.

(2) (a) Except as provided in Subsection (2)(c) or (d), if, on or after July 1, 2004, a city or town enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:

- (i) on the first day of a calendar quarter; and
- (ii) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (2)(b) from the city or town.

(b) The notice described in Subsection (2)(a)(ii) shall state:

- (i) that the city or town will enact or repeal a tax or change the rate of a tax under this part;
- (ii) the statutory authority for the tax described in Subsection (2)(b)(i);
- (iii) the effective date of the tax described in Subsection (2)(b)(i); and
- (iv) if the city or town enacts the tax or changes the rate of the tax described in Subsection (2)(b)(i), the rate of the tax.

(c) (i) Notwithstanding Subsection (2)(a), for a transaction described in Subsection (2)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:

- (A) that begins after the effective date of the enactment of the tax or the tax rate increase; and
- (B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax

rate increase imposed under:

- (I) Section **59-12-401**; or
- (II) Section **59-12-402**.

(ii) Notwithstanding Subsection (2)(a), for a transaction described in Subsection (2)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:

(A) that began before the effective date of the repeal of the tax or the tax rate decrease; and

(B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under:

- (I) Section **59-12-401**; or
- (II) Section **59-12-402**.

(iii) Subsections (2)(c)(i) and (ii) apply to transactions subject to a tax under:

(A) Subsection **59-12-103**(1)(b);

(B) Subsection **59-12-103**(1)(c);

(C) Subsection **59-12-103**(1)(d);

(D) Subsection **59-12-103**(1)(e);

(E) Subsection **59-12-103**(1)(f);

(F) Subsection **59-12-103**(1)(g);

(G) Subsection **59-12-103**(1)(h);

(H) Subsection **59-12-103**(1)(i);

(I) Subsection **59-12-103**(1)(j); or

(J) Subsection **59-12-103**(1)(k).

(d) (i) Notwithstanding Subsection (2)(a), if a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of a tax described in Subsection (2)(a) takes effect:

(A) on the first day of a calendar quarter; and

(B) beginning 60 days after the effective date of the enactment, repeal, or change in the rate of the tax under Subsection (2)(a).

(ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(3) (a) Except as provided in Subsection (3)(c) or (d), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment, repeal, or change in the rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:

(i) on the first day of a calendar quarter; and

(ii) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(b) from the city or town that annexes the annexing area.

(b) The notice described in Subsection (3)(a)(ii) shall state:

(i) that the annexation described in Subsection (3)(a) will result in an enactment, repeal, or change in the rate of a tax under this part for the annexing area;

(ii) the statutory authority for the tax described in Subsection (3)(b)(i);

(iii) the effective date of the tax described in Subsection (3)(b)(i); and

(iv) if the city or town enacts the tax or changes the rate of the tax described in Subsection (3)(b)(i), the rate of the tax.

(c) (i) Notwithstanding Subsection (3)(a), for a transaction described in Subsection (3)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:

(A) that begins after the effective date of the enactment of the tax or the tax rate increase; and

(B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under:

- (I) Section **59-12-401**; or
- (II) Section **59-12-402**.

(ii) Notwithstanding Subsection (3)(a), for a transaction described in Subsection (3)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:

(A) that began before the effective date of the repeal of the tax or the tax rate decrease; and

(B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under:

- (I) Section **59-12-401**; or
- (II) Section **59-12-402**.

(iii) Subsections (3)(c)(i) and (ii) apply to transactions subject to a tax under:

(A) Subsection **59-12-103**(1)(b);

(B) Subsection **59-12-103**(1)(c);

- (C) Subsection **59-12-103**(1)(d);
- (D) Subsection **59-12-103**(1)(e);
- (E) Subsection **59-12-103**(1)(f);
- (F) Subsection **59-12-103**(1)(g);
- (G) Subsection **59-12-103**(1)(h);
- (H) Subsection **59-12-103**(1)(i);
- (I) Subsection **59-12-103**(1)(j); or
- (J) Subsection **59-12-103**(1)(k).

(d) (i) Notwithstanding Subsection (3)(a), if a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment, repeal, or change in the rate of a tax described in Subsection (3)(a) takes effect:

(A) on the first day of a calendar quarter; and

(B) beginning 60 days after the effective date of the enactment, repeal, or change in the rate of the tax under Subsection (3)(a).

(ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(4) (a) Except as provided in Subsection (4)(b), a tax authorized under this part shall be administered, collected, and enforced in accordance with:

(i) the same procedures used to administer, collect, and enforce the tax under:

(A) Part 1, Tax Collection; or

(B) Part 2, Local Sales and Use Tax Act; and

(ii) Chapter 1, General Taxation Policies.

(b) Notwithstanding Subsection (4)(a), a tax under this part is not subject to Subsections **59-12-205**(2) through (9).

Amended by Chapter 255, 2004 General Session

Botanical, Cultural and Zoo Tax

Title 59 – Revenue and Taxation

Title 59, Chapter 12 – Sales and Use Tax Act

59-12-701. Purpose statement.

The Utah Legislature finds and declares that:

(1) Recreational and zoological facilities and the botanical, cultural, and zoological organizations of the state of Utah enhance the quality of life of Utah's citizens, as well as the continuing growth of Utah's tourist, convention, and recreational industries.

(2) Utah was the first state in this nation to create and financially support a state arts agency, now the Utah Arts Council, which is committed to the nurturing and growth of cultural pursuits.

(3) Utah has provided, and intends to continue, the financial support of recreational and zoological facilities and the botanical, cultural, and zoological organizations of this state.

(4) The state's support of its recreational and zoological facilities and its botanical, cultural, and zoological organizations has not been sufficient to assure the continuing existence and growth of these facilities and organizations, and the Legislature believes that local government may wish to play a greater role in the support of these organizations.

(5) Without jeopardizing the state's ongoing support of its recreational and zoological facilities and its botanical, cultural, and zoological organizations, the Legislature intends to permit the counties of the state of Utah to enhance public financial support of Utah's publicly owned or operated recreational and zoological facilities, and botanical, cultural, and zoological organizations owned or operated by institutions or private nonprofit organizations, through the imposition of a county sales and use tax.

(6) In a county of the first class, it is necessary and appropriate to allocate a tax imposed under this part in a manner that provides adequate predictable support to a fixed number of botanical and cultural organizations and that gives the county legislative body discretion to allocate the tax revenues to other botanical and cultural organizations.

Amended by Chapter 296, 2003 General Session

59-12-702. Definitions.

As used in this part:

(1) "Administrative unit" means a division of a private nonprofit organization or institution that:

(a) would, if it were a separate entity, be a botanical organization or cultural organization; and

(b) consistently maintains books and records separate from those of its parent organization.

(2) "Botanical organization" means:

(a) a private nonprofit organization or institution having as its primary purpose the advancement and preservation of plant science through horticultural display, botanical research, and community education; or

(b) an administrative unit.

(3) "Cultural facility" is as defined in Section **59-12-602**.

(4) (a) "Cultural organization":

(i) means:

(A) a private nonprofit organization or institution having as its primary purpose the advancement and preservation of:

(I) natural history;

(II) art;

(III) music;

(IV) theater; or

(V) dance; and

(B) an administrative unit; and

(ii) includes, for purposes of Subsections **59-12-704**(1)(d) and (6) only:

(A) a private nonprofit organization or institution having as its primary purpose the advancement and preservation of history;

(B) a municipal or county cultural council having as its primary purpose the advancement and preservation of:

(I) history;

(II) natural history;

(III) art;

(IV) music;

(V) theater; or

(VI) dance.

(b) "Cultural organization" does not include:

(i) any agency of the state;

(ii) except as provided in Subsection (4)(a)(ii)(B), any political subdivision of the state;

(iii) any educational institution whose annual revenues are directly derived more than 50% from state funds; or

(iv) in a county of the first or second class, any radio or television broadcasting network or station, cable communications system, newspaper, or magazine.

(5) "Institution" means any of the institutions listed in Subsections **53B-1-102**(1)(b) through (l).

(6) "Recreational facility" means any publicly owned or operated park, campground, marina, dock, golf course, playground, athletic field, gymnasium, swimming pool, trail system, cultural facility, or other facility used for recreational purposes.

(7) "Rural radio station" means a nonprofit radio station based in a county of the third, fourth, fifth, or sixth class.

(8) In a county of the first class, "zoological facilities" means any public, public-private partnership, or private nonprofit buildings, exhibits, utilities and infrastructure, walkways, pathways, roadways, offices, administration facilities, public service facilities, educational facilities, enclosures, public viewing areas, animal barriers, animal housing, animal care facilities, and veterinary and hospital facilities related to the advancement, exhibition, or preservation of mammals, birds, reptiles, or amphibians.

(9) (a) (i) Except as provided in Subsection (9)(a)(ii), "zoological organization" means a public, public-private partnership, or private nonprofit organization having as its primary purpose the advancement and preservation of zoology.

(ii) In a county of the first class, "zoological organization" means a nonprofit organization having as its primary purpose the advancement and exhibition of mammals, birds, reptiles, or amphibians to an audience of 75,000 or more persons annually.

(b) "Zoological organization" does not include any agency of the state, educational institution, radio or television broadcasting network or station, cable communications system, newspaper, or magazine.

Amended by Chapter 186, 2004 General Session

**59-12-703. Opinion question election -- Imposition of tax -- Uses of tax monies -- Enactment or repeal of tax -
- Effective date -- Notice requirements.**

(1) (a) (i) Except as provided in Subsections (1)(a)(ii) and **59-12-207.1(7)(c)**, a county legislative body may submit an opinion question to the residents of that county, by majority vote of all members of the legislative body, so that each resident of the county, except residents in municipalities that have already imposed a sales and use tax under Part 14, City or Town Option Funding For Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, has an opportunity to express the resident's opinion on the imposition of a local sales and use tax of .1% on the transactions described in Subsection **59-12-103(1)** located within the county, to fund recreational and zoological facilities, botanical, cultural, and zoological organizations, and rural radio stations, in that county.

(ii) Notwithstanding Subsection (1)(a)(i), a county legislative body may not impose a tax under this section on:

(A) the sales and uses described in Section **59-12-104** to the extent the sales and uses are exempt from taxation under Section **59-12-104**; and

(B) sales and uses within municipalities that have already imposed a sales and use tax under Part 14, City or Town Option Funding For Botanical, Cultural, Recreational, and Zoological Organizations or Facilities.

(b) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections **59-12-207.1** through **59-12-207.4**.

(c) The election shall follow the procedures outlined in Title 11, Chapter 14, Utah Municipal Bond Act.

(2) (a) If the county legislative body determines that a majority of the county's registered voters voting on the imposition of the tax have voted in favor of the imposition of the tax as prescribed in Subsection (1)(a), the county legislative body may impose the tax by a majority vote of all members of the legislative body on the transactions:

(i) described in Subsection (1); and

(ii) within the county, including the cities and towns located in the county, except those cities and towns that have already imposed a sales and use tax under Part 14, City or Town Option Funding For Botanical, Cultural, Recreational, and Zoological Organizations or Facilities.

(b) A county legislative body may revise county ordinances to reflect statutory changes to the distribution formula or eligible recipients of revenues generated from a tax imposed under Subsection (2)(a):

(i) after the county legislative body submits an opinion question to residents of the county in accordance with Subsection (1) giving them the opportunity to express their opinion on the proposed revisions to county ordinances; and

(ii) if the county legislative body determines that a majority of those voting on the opinion question have voted in favor of the revisions.

(3) The monies generated from any tax imposed under Subsection (2) shall be used for funding:

(a) recreational and zoological facilities located within the county or a city or town located in the county, except a city or town that has already imposed a sales and use tax under Part 14, City or Town Option Funding For Botanical, Cultural, Recreational, and Zoological Organizations or Facilities; and

(b) ongoing operating expenses of:

(i) recreational facilities described in Subsection (3)(a);

(ii) botanical, cultural, and zoological organizations within the county; and

(iii) rural radio stations within the county.

(4) (a) A tax authorized under this part shall be:

(i) except as provided in Subsection (4)(b), administered, collected, and enforced in accordance with:

(A) the same procedures used to administer, collect, and enforce the tax under:

(I) Part 1, Tax Collection; or

(II) Part 2, Local Sales and Use Tax Act; and

(B) Chapter 1, General Taxation Policies; and

(ii) levied for a period of ten years and may be reauthorized at the end of the ten-year period in accordance with this section.

(b) Notwithstanding Subsection (4)(a)(i), a tax under this part is not subject to Subsections **59-12-205(2)** through (9).

(5) (a) For purposes of this Subsection (5):

(i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Annexation to County.

(ii) "Annexing area" means an area that is annexed into a county.

(b) (i) Except as provided in Subsection (5)(c) or (d), if, on or after July 1, 2004, a county enacts or repeals a tax under this part, the enactment or repeal shall take effect:

(A) on the first day of a calendar quarter; and

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (5)(b)(ii) from the county.

(ii) The notice described in Subsection (5)(b)(i)(B) shall state:

(A) that the county will enact or repeal a tax under this part;

(B) the statutory authority for the tax described in Subsection (5)(b)(ii)(A);

(C) the effective date of the tax described in Subsection (5)(b)(ii)(A); and

(D) if the county enacts the tax described in Subsection (5)(b)(ii)(A), the rate of the tax.

(c) (i) Notwithstanding Subsection (5)(b)(i), for a transaction described in Subsection (5)(c)(iii), the enactment of a tax shall take effect on the first day of the first billing period:

(A) that begins after the effective date of the enactment of the tax; and

(B) if the billing period for the transaction begins before the effective date of the enactment of the tax under this section.

(ii) Notwithstanding Subsection (5)(b)(i), for a transaction described in Subsection (5)(c)(iii), the repeal of a tax shall take effect on the first day of the last billing period:

(A) that began before the effective date of the repeal of the tax; and

(B) if the billing period for the transaction begins before the effective date of the repeal of the tax imposed under this section.

(iii) Subsections (5)(c)(i) and (ii) apply to transactions subject to a tax under:

(A) Subsection **59-12-103**(1)(b);

(B) Subsection **59-12-103**(1)(c);

(C) Subsection **59-12-103**(1)(d);

(D) Subsection **59-12-103**(1)(e);

(E) Subsection **59-12-103**(1)(f);

(F) Subsection **59-12-103**(1)(g);

(G) Subsection **59-12-103**(1)(h);

(H) Subsection **59-12-103**(1)(i);

(I) Subsection **59-12-103**(1)(j); or

(J) Subsection **59-12-103**(1)(k).

(d) (i) Notwithstanding Subsection (5)(b)(i), if a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (5)(b)(i) takes effect:

(A) on the first day of a calendar quarter; and

(B) beginning 60 days after the effective date of the enactment or repeal under Subsection (5)(b)(i).

(ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(e) (i) Except as provided in Subsection (5)(f) or (g), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this part for an annexing area, the enactment or repeal shall take effect:

(A) on the first day of a calendar quarter; and

(B) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (5)(e)(ii) from the county that annexes the annexing area.

(ii) The notice described in Subsection (5)(e)(i)(B) shall state:

(A) that the annexation described in Subsection (5)(e)(i) will result in an enactment or repeal of a tax under this part for the annexing area;

(B) the statutory authority for the tax described in Subsection (5)(e)(ii)(A);

(C) the effective date of the tax described in Subsection (5)(e)(ii)(A); and

(D) the rate of the tax described in Subsection (5)(e)(ii)(A).

(f) (i) Notwithstanding Subsection (5)(e)(i), for a transaction described in Subsection (5)(f)(iii), the enactment of a tax shall take effect on the first day of the first billing period:

(A) that begins after the effective date of the enactment of the tax; and

(B) if the billing period for the transaction begins before the effective date of the enactment of the tax under this section.

(ii) Notwithstanding Subsection (5)(e)(i), for a transaction described in Subsection (5)(f)(iii), the repeal of a tax shall take effect on the first day of the last billing period:

(A) that began before the effective date of the repeal of the tax; and

(B) if the billing period for the transaction begins before the effective date of the repeal of the tax imposed under this section.

(iii) Subsections (5)(f)(i) and (ii) apply to transactions subject to a tax under:

(A) Subsection **59-12-103**(1)(b);

(B) Subsection **59-12-103**(1)(c);

(C) Subsection **59-12-103**(1)(d);

(D) Subsection **59-12-103**(1)(e);

(E) Subsection **59-12-103**(1)(f);

(F) Subsection **59-12-103**(1)(g);

(G) Subsection **59-12-103**(1)(h);

- (H) Subsection **59-12-103**(1)(i);
- (I) Subsection **59-12-103**(1)(j); or
- (J) Subsection **59-12-103**(1)(k).

(g) (i) Notwithstanding Subsection (5)(e)(i), if a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (5)(e)(i) takes effect:

(A) on the first day of a calendar quarter; and

(B) beginning 60 days after the effective date of the enactment or repeal under Subsection (5)(e)(i).

(ii) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

Amended by Chapter 317, 2004 General Session

Amended by Chapter 255, 2004 General Session

59-12-704. Distribution of revenues -- Advisory board creation -- Determining operating expenses.

(1) Except as provided in Subsections (3)(b) and (5), and subject to the requirements of this section, any revenues collected by a county of the first class under this part shall be distributed annually by the county legislative body to support recreational and zoological facilities and botanical, cultural, and zoological organizations within that first class county as follows:

(a) 30% of the revenue collected by the county under this section shall be distributed by the county legislative body to support recreational facilities located within the county;

(b) (i) subject to Subsection (1)(b)(ii) and except as provided in Subsection (1)(b)(iii), 12-1/8% of the revenue collected by the county under this section shall be distributed by the county legislative body to support no more than three zoological facilities and organizations located within the county, with 94.5% of that revenue being distributed to zoological facilities and organizations with average annual operating expenses of \$2,000,000 or more and 5.5% of that revenue being distributed to zoological facilities and organizations with average annual operating expenses of less than \$2,000,000;

(ii) except as provided in Subsection (1)(b)(iii), the county legislative body shall distribute the monies described in Subsection (1)(b)(i) among the zoological facilities and organizations in proportion to their average annual operating expenses as determined under Subsection (3); and

(iii) if a zoological facility or organization is created or relocated within the county after June 1, 2003, the county legislative body shall distribute the monies described in Subsection (1)(b)(i) as it determines appropriate;

(c) (i) 48-7/8% of the revenue collected by the county under this section shall be distributed to no more than 23 botanical and cultural organizations with average annual operating expenses of more than \$250,000 as determined under Subsection (3);

(ii) subject to Subsection (1)(c)(iii), the county legislative body shall distribute the monies described in Subsection (1)(c)(i) among the organizations and in proportion to their average annual operating expenses as determined under Subsection (3); and

(iii) the amount distributed to any organization described in Subsection (1)(c)(i) may not exceed 35% of the organization's operating budget; and

(d) (i) 9% of the revenue collected by the county under this section shall be distributed to botanical and cultural organizations that do not receive revenue under Subsection (1)(c)(i); and

(ii) the county legislative body shall determine how the monies shall be distributed among the organizations described in Subsection (1)(d)(i).

(2) (a) The county legislative body of each county shall create an advisory board to advise the county legislative body on disbursement of funds to botanical and cultural organizations under Subsection (1)(c)(i).

(b) (i) The advisory board under Subsection (2)(a) shall consist of seven members appointed by the county legislative body.

(ii) In a county of the first class, two of the seven members of the advisory board under Subsection (2)(a) shall be appointed from the Utah Arts Council.

(3) (a) Except as provided in Subsection (3)(b), to be eligible to receive monies collected by the county under this part, a botanical, cultural, and zoological organization located within a county of the first class shall, every three years:

(i) calculate their average annual operating expenses based upon audited operating expenses for three preceding fiscal years; and

(ii) submit to the appropriate county legislative body:

(A) a verified audit of annual operating expenses for each of those three preceding fiscal years; and

(B) the average annual operating expenses as calculated under Subsection (3)(a)(i).

(b) Notwithstanding Subsection (3)(a), the county legislative body may waive the operating expenses reporting requirements under Subsection (3)(a) for organizations described in Subsection (1)(d)(i).

(4) When calculating average annual operating expenses as described in Subsection (3), each botanical, cultural, and zoological organization shall use the same three-year fiscal period as determined by the county legislative body.

(5) (a) By July 1 of each year, the county legislative body of a first class county may index the threshold amount in Subsections (1)(c) and (d).

(b) Any change under Subsection (5)(a) shall be rounded off to the nearest \$100.

(6) (a) Beginning on July 1, 2001, in a county except for a county of the first class, the county legislative body shall by ordinance provide for the distribution of the entire amount of the revenues generated by the tax imposed by this section as provided in this Subsection (6).

(b) Pursuant to an interlocal agreement established in accordance with Title 11, Chapter 13, Interlocal Cooperation Act, a county described in Subsection (6)(a) may distribute to a city, town, or political subdivision within the county revenues generated by a tax under this part.

(c) The revenues distributed under Subsection (6)(a) or (b) shall be used for one or more organizations or facilities defined in Section **59-12-702** regardless of whether the revenues are distributed:

(i) directly by the county described in Subsection (6)(a) to be used for an organization or facility defined in Section **59-12-702**; or

(ii) in accordance with an interlocal agreement described in Subsection (6)(b).

(7) A county legislative body may retain up to 1.5% of the proceeds from a tax under this part for the cost of administering the provisions of this part.

(8) The commission may retain an amount not to exceed 1-1/2% of the tax collected under this part for the cost of administering this part.

Amended by Chapter 296, 2003 General Session

59-12-705. Free or reduced admission day available to all state residents.

Each botanical, cultural, or zoological organization that receives monies from a tax imposed under the authority of this part and that periodically offers a waived or discounted admission fee shall make such waived or discounted admission available to all residents of the state.

Enacted by Chapter 284, 1996 General Session

Municipal Transient Room Tax

Title 59 – Revenue and Taxation

Title 59, Chapter 12 – Sales and Use Tax Act

59-12-352. Transient room tax authority for municipalities -- Purposes for which revenues may be used.

(1) The governing body of a municipality may impose a tax of not to exceed 1% on charges for the accommodations and services described in Subsection **59-12-103**(1)(i).

(2) Subject to the limitations of Subsection (1), a governing body of a municipality may, by ordinance, increase or decrease the tax under this part.

(3) A governing body of a municipality shall regulate the tax under this part by ordinance.

(4) Revenues generated by the tax under this part may be used for general fund purposes.

Amended by Chapter 255, 2004 General Session

Amended by Chapter 156, 2004 General Session

59-12-353. Additional municipal transient room tax to repay bonded or other indebtedness.

(1) Subject to the limitations of Subsection (2), the governing body of a municipality may, in addition to the tax authorized under Section **59-12-352**, impose a tax of not to exceed .5% on charges for the accommodations and services described in Subsection **59-12-103**(1)(i) if the governing body of the municipality:

(a) before January 1, 1996, levied and collected a license fee or tax under Section **10-1-203**; and

(b) before January 1, 1997, took official action to obligate the municipality in reliance on the license fees or taxes under Subsection (1)(a)(i) to the payment of debt service on bonds or other indebtedness, including lease payments under a lease purchase agreement.

(2) The governing body of a municipality may impose the tax under this section until the sooner of:

(a) the day on which the following have been paid in full:

- (i) the debt service on bonds or other indebtedness, including lease payments under a lease purchase agreement described in Subsection (1) (b); and
- (ii) refunding obligations that the municipality incurred as a result of the debt service on bonds or other indebtedness, including lease payments under a lease purchase agreement described in Subsection (1) (b); or
- (b) 25 years from the day on which the municipality levied the tax under this section.

Amended by Chapter 156, 2004 General Session

Amended by Chapter 255, 2004 General Session

59-12-354. Collection of tax -- Administrative fee -- Penalties -- Commission to interpret, audit, and adjudicate transient room tax.

(1) Except as provided in Subsections (2) and (3), the tax authorized under this part shall be administered, collected, and enforced in accordance with:

(a) the same procedures used to administer, collect, and enforce the tax under:

- (i) Part 1, Tax Collection; or
- (ii) Part 2, Local Sales and Use Tax Act; and
- (b) Chapter 1, General Taxation Policies.

(2) Notwithstanding Section 59-12-206, a municipality imposing a tax under this part:

(a) may collect the tax and is not required to:

- (i) transmit revenues generated by the tax to the commission; or
- (ii) contract with the commission to collect the tax;
- (b) shall report the revenues it collects to the commission as provided in Subsection 59-12-207.1(13); and
- (c) subject to the limitations of Subsections (4) and (5), may adopt an ordinance imposing penalties and interest

on a person who:

(i) is required to pay the tax under this part; and

(ii) does not remit the tax to the collecting agent in a timely manner.

(d) (i) If the commission collects a tax under this part, the commission:

(A) except as provided in Subsection (2)(d)(i)(B), shall distribute the revenues generated by the tax to the municipality within which the revenues were generated; and

(B) notwithstanding Subsection (2)(d)(i)(A), may retain an amount of tax collected under this part of not to exceed the lesser of:

(I) 1.5%; or

(II) an amount equal to the cost to the commission of administering this part.

(ii) Any amount the commission retains under Subsection (2)(d)(i)(B) shall be:

(A) placed in the Sales and Use Tax Administrative Fees Account; and

(B) used as provided in Subsection 59-12-206(2).

(3) Notwithstanding Subsection (1)(a), the tax under this part is not subject to:

(a) Sections 59-12-107.1 through 59-12-107.3;

(b) Subsections 59-12-205(2) through (9); or

(c) Sections 59-12-207.1 through 59-12-207.4.

(4) A governing body of a municipality adopting an ordinance imposing penalties and interest under Subsection (2)(c) may impose penalties and interest in amounts that are less than or equal to the penalties and interest rates authorized for the commission under Sections 59-1-401 and 59-1-402.

(5) A municipality may adopt an ordinance imposing penalties and interest under Subsection (2)(c) only if the municipality does not contract with the commission to collect the tax.

(6) If a municipality elects to collect the tax as provided in Subsection (2), the commission shall interpret, audit, and adjudicate the tax imposed under this part.

Amended by Chapter 255, 2004 General Session

59-12-355. Enactment or repeal of tax -- Tax rate change -- Effective date -- Notice requirements.

(1) For purposes of this section:

(a) "Annexation" means an annexation to a city or town under Title 10, Chapter 2, Part 4, Annexation.

(b) "Annexing area" means an area that is annexed into a city or town.

(2) (a) Except as provided in Subsection (2)(c), if, on or after July 1, 2004, a city or town enacts or repeals a tax or changes the rate of a tax under this part, the enactment, repeal, or change shall take effect:

(i) on the first day of a calendar quarter; and

(ii) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (2)(b) from the city or town.

(b) The notice described in Subsection (2)(a)(ii) shall state:

- (i) that the city or town will enact or repeal a tax or change the rate of a tax under this part;
 - (ii) the statutory authority for the tax described in Subsection (2)(b)(i);
 - (iii) the effective date of the tax described in Subsection (2)(b)(i); and
 - (iv) if the city or town enacts the tax or changes the rate of the tax described in Subsection (2)(b)(i), the rate of the tax.
- (c) (i) Notwithstanding Subsection (2)(a), for a transaction described in Subsection (2)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:
- (A) that begins after the effective date of the enactment of the tax or the tax rate increase; and
 - (B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under:
 - (I) Section **59-12-352**; or
 - (II) Section **59-12-353**.
- (ii) Notwithstanding Subsection (2)(a), for a transaction described in Subsection (2)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:
- (A) that began before the effective date of the repeal of the tax or the tax rate decrease; and
 - (B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under:
 - (I) Section **59-12-352**; or
 - (II) Section **59-12-353**.
- (iii) Subsections (2)(c)(i) and (ii) apply to transactions subject to a tax under Subsection **59-12-103**(1)(i).
- (3) (a) Except as provided in Subsection (3)(c), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment, repeal, or change in the rate of a tax under this part for an annexing area, the enactment, repeal, or change shall take effect:
- (i) on the first day of a calendar quarter; and
 - (ii) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(b) from the city or town that annexes the annexing area.
- (b) The notice described in Subsection (3)(a)(ii) shall state:
- (i) that the annexation described in Subsection (3)(a) will result in an enactment, repeal, or change in the rate of a tax under this part for the annexing area;
 - (ii) the statutory authority for the tax described in Subsection (3)(b)(i);
 - (iii) the effective date of the tax described in Subsection (3)(b)(i); and
 - (iv) if the city or town enacts the tax or changes the rate of the tax described in Subsection (3)(b)(i), the rate of the tax.
- (c) (i) Notwithstanding Subsection (3)(a), for a transaction described in Subsection (3)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first day of the first billing period:
- (A) that begins after the effective date of the enactment of the tax or the tax rate increase; and
 - (B) if the billing period for the transaction begins before the effective date of the enactment of the tax or the tax rate increase imposed under:
 - (I) Section **59-12-352**; or
 - (II) Section **59-12-353**.
- (ii) Notwithstanding Subsection (3)(a), for a transaction described in Subsection (3)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:
- (A) that began before the effective date of the repeal of the tax or the tax rate decrease; and
 - (B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under:
 - (I) Section **59-12-352**; or
 - (II) Section **59-12-353**.
- (iii) Subsections (3)(c)(i) and (ii) apply to transactions subject to a tax under Subsection **59-12-103**(1)(i).

Amended by Chapter 255, 2004 General Session

